

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31st December 2022  
for  
RUWACH CHRISTIAN CHURCH

MastersFuller  
Chartered Certified Accountants  
38 Salisbury Road  
Worthing  
West Sussex  
BN11 1RD

**RUWACH CHRISTIAN CHURCH**

**Contents of the Financial Statements**  
**for the Year Ended 31st December 2022**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 4</b>
<b>Independent Examiner's Report</b>	<b>5</b>
<b>Statement of Financial Activities</b>	<b>6</b>
<b>Balance Sheet</b>	<b>7</b>
<b>Notes to the Financial Statements</b>	<b>8 to 12</b>
<b>Detailed Statement of Financial Activities</b>	<b>13 to 14</b>

# **RUWACH CHRISTIAN CHURCH**

## **Report of the Trustees** **for the Year Ended 31st December 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, 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 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The objects of the charity operating through the church are:

"to advance the Christian faith in accordance with the Statement of Beliefs appearing in the Constitution wherever the trustees may from time to time think fit and to fulfil such other purposes as are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity;"

"to relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby wherever the church is advancing the Christian Faith".

#### **Principal activities**

The charity operates as a church, hereafter referred to as Ruwach Christian Church (the church), from premises at 87 Eastern Road, Haywards Heath. The pastoral leadership of the church is the responsibility of Tom and Sophie Partis, who became the recognised spiritual leadership of the church on 1st April 2018. Tom Partis joined the church staff as Assistant Pastor on a full-time basis from 1st September 2017 having previously been a primary school teacher. Tom Partis is one of the elders and has been a member of Ruwach since its inception in 2002.

#### **Public benefit**

The trustees have considered the Charities Commission general guidance on public benefit when reviewing the aims, objectives and planned activities of the charity.

#### **Development of the church**

The church commenced in September 2002 with eight participants. It has grown steadily such that 20 years later it is averaging 60-70 at its Sunday morning services. During the Covid 19 pandemic the church remained very active during the entire week via Zoom. Once restrictions were lifted in the latter half of 2021 the church became active again in person and returned to the experience of unrestricted meetings and fellowship which continued in 2022.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

Similarly, in 2022 activities related to the local community in Haywards Heath and the surrounding Mid-Sussex area were restarted (e.g., Haywards Heath Spring Fair, Lindfield Village Day, Haywards Heath Town Day, and the Haywards Heath Christmas Festival). Ruwach ran a stall at the Haywards Heath Spring Fair and hope to be involved in other community events this year, with the potential for joining up with other local churches. The church previously had a very active youth programme but this has struggled to get restarted in 2022. Due to staffing and families with young children who have started attending the church, our focus has shifted more towards the provision that we make for primary school-aged children. The church has a large contingent of members who are employed in local schools as teachers and teaching assistants. There is considerable housing development in the area bringing in new residents and especially young families. We have seen an influx of several young couples to the church since mid-2021.

# **RUWACH CHRISTIAN CHURCH**

## **Report of the Trustees** **for the Year Ended 31st December 2022**

### **FINANCIAL REVIEW**

#### **Financial results**

The financial results of the charity's activities through the church are shown in the attached Financial Statements, which have been drawn up in compliance with 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 January 2019).

From time-to-time monies are received which are specified by donors as to what they may be spent upon. Such monies are therefore credited to Restricted Funds as relevant until such time they are defrayed for their intended purpose.

Despite the potential impact of the pandemic on people's finances the core church membership largely maintained their level of regular giving using online payments. Services are again being held in person, but we no longer collect cash/cheque offerings at Sunday services. Our income in 2022, as recorded in the annual accounts, has increased by approximately £18,000 compared with 2021, due largely to new members joining the church.

Expenditure is closely scrutinised by the Trustees. In the light of temporarily reduced income during the pandemic and with no significant reserves it was necessary to make changes to reduce expenditure in 2021 which have been successful in ensuring that we achieved a "break even" result in 2021 and a modest surplus in 2022. Due to the church being more active in 2022 expenditure did increase by approximately £10,000. We have made major savings on hall hire because we now hold two morning services at our own premises. Staff levels were reduced during 2020 and have not been increased. Improved terms have been negotiated with utility and telecoms suppliers which produced some savings but significant increases in energy costs are expected. We renegotiated our contract with our printer/copier supplier, and we changed our supplier of insurance services resulting in further significant savings. Although our current and savings account balance gives us little contingency at present, we have no mortgages or loans of any nature, and the rental cost of our premises at Eastern Road is very modest at £680 per month and is based on a 5-year lease. The church continues to make full use of these premises. As well as being used for Sunday morning services they provide office space and meeting rooms as well as being available to use for training courses and other midweek groups. In 2022 we carried out further refurbishment to the premises with new carpets and window blinds.

#### **Reserves policy**

The trustees have considered the needs of the charity for the maintenance of appropriate levels of free reserves in accordance with best practice. The trustees believe that, as the church is a faith venture, minimal free reserves should be maintained in the unrestricted (general) fund. The trustees believe therefore that our objective is the retention of free reserves equivalent to three months operating expenses in hand to be appropriate at the present time while recognising that such requirements may change as the church develops.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

Ruwach Christian Church is controlled by its governing documents, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **Charity constitution**

In 2019 it was decided to review the constitution in light of change in leadership and structure and to reflect the close links with COTN. The revised constitution was presented to the membership and ratified at the Annual General Meeting held on 13th April 2019. This constitution remains in force.

#### **Recruitment and appointment of new trustees**

The trustees are appointed by the elders, approved by the existing trustees, and ratified by the church membership. They serve for two years when they are nominated for re-election, or until they resign.

#### **Trustees**

S J Beard

P Crouch

D Barlow (resigned 21st February 2023)

M Allwright (resigned 23rd March 2022)

C Price (appointed 1st April 2022)

It is the aim of the church to appoint additional trustees and we continue to seek suitable candidates that meet the criteria detailed in the constitution.

## **RUWACH CHRISTIAN CHURCH**

### **Report of the Trustees** **for the Year Ended 31st December 2022**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Structure and management**

Day to day operational responsibility for running the church and the spiritual government and leadership of the church lies with the Pastor and his wife Sophie and the elders. The elders are accountable to and covered by Pastor Marius Gradwell as representing Church of the Nations (COTN) - [www.cotn.org](http://www.cotn.org). We make a regular financial contribution to this global network of churches.

The elders during the period to the date of this report has comprised: -

Tom and Sophie Partis  
Stephen and Alison Beard  
Philip and Trine Crouch

Day to day responsibility for the financial affairs falls to the administration department which is accountable to the elders and thence the trustees. Since November 2016 bookkeeping and accountancy services, including payroll, pensions, and gift aid management, have been provided by Amanda May of 123 Accounting Services, 25 Holmesdale Road, Burgess Hill, West Sussex, RH15 9JP. Amanda provides monthly management accounts and the initial preparation work for the annual accounts and the service provided is excellent.

##### **Life groups**

The church comprises several "life groups" who meet weekly typically in private homes to provide support, encouragement, and fellowship for church members as well as some visitors. There are currently seven life groups with an average of 10-12 members. The life group leaders are accountable directly to the Pastor.

##### **Risk management**

The trustees have considered the various risks to which they believe the charity is potentially exposed and as far as is practicable have put in place appropriate procedures in recognition of and to mitigate the effect of such risks. A risk register has been compiled. This included a specific risk assessment related to the provision of Sunday Services conforming to the national guidelines during lockdown.

##### **Safeguarding**

This area continues to be monitored closely especially in the area where the church has responsibility for children or vulnerable persons. In June 2022 the trustees and leadership team received a further document from an ex-employee related to a serious incident reported to the Charities Commission in June 2019 and adding to the previous disclosure received in March 2018, specifying allegations of serious and repeated emotional, spiritual and sexual abuse at the hands of the former pastor Jack James. Advice was sought from the Charities Commission and the serious incident report was updated with the new information. The allegations have been reported to the police by both the ex-employee and the church. The church has sought professional advice from an independent advisor with considerable experience of safeguarding issues. In addition, the church has been in regular contact with the ex-employee. In response to the additional information received and the advice from the independent advisor a detailed review of the alleged abuse and the church's response to the allegations has been conducted. An action plan has been drafted and some changes in responsibilities, structure and policies have been implemented. Once the action plan is finalised a further update will be sent to the Charities Commission. Apart from this, no new safeguarding issues or complaints were raised in 2022.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

06759923 (England and Wales)

##### **Registered Charity number**

1127027

##### **Registered office**

87 Eastern Road  
Haywards Heath  
West Sussex  
RH16 3NQ

**RUWACH CHRISTIAN CHURCH**

**Report of the Trustees**  
**for the Year Ended 31st December 2022**

**Trustees**

P Crouch

D Barlow (resigned 21.2.23)

M Allwright (resigned 23.3.22)

S J Beard

C R G Price (appointed 1.4.22)

**Independent Examiner**

MastersFuller

Chartered Certified Accountants

38 Salisbury Road

Worthing

West Sussex

BN11 1RD

**Solicitors**

DMH Stallard

Gainsborough House,

Pegler Way,

Crawley,

West Sussex,

RI11 7FZ

Approved by order of the board of trustees on 21st March 2023 and signed on its behalf by:



P Crouch - Trustee

**Independent Examiner's Report to the Trustees of  
Ruwach Christian Church**

**Independent examiner's report to the trustees of Ruwach Christian Church ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2022.

**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.



Ian Walker FCCA  
Association of Chartered Certified Accountants  
MastersFuller  
38 Salisbury Road  
Worthing  
West Sussex  
BN11 1RD

21st March 2023

# RUWACH CHRISTIAN CHURCH

## Statement of Financial Activities for the Year Ended 31st December 2022

		2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		108,810	90,788
Other trading activities	2	908	895
Investment income	3	1	-
<b>Total</b>		<b>109,719</b>	<b>91,683</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Church running costs		93,990	85,724
Grants & donations		6,118	4,083
<b>Total</b>		<b>100,108</b>	<b>89,807</b>
<b>NET INCOME</b>		<b>9,611</b>	<b>1,876</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		10,264	8,388
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>19,875</b>	<b>10,264</b>

The notes form part of these financial statements



**RUWACH CHRISTIAN CHURCH**

**Balance Sheet**  
**31st December 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	2,092	2,319
<b>CURRENT ASSETS</b>			
Debtors	8	7,870	6,531
Cash at bank and in hand		12,838	3,930
		<u>20,708</u>	<u>10,461</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(2,925)	(2,516)
<b>NET CURRENT ASSETS</b>		<u>17,783</u>	<u>7,945</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>19,875</u>	<u>10,264</u>
<b>NET ASSETS</b>		<u>19,875</u>	<u>10,264</u>
<b>FUNDS</b>	11		
Unrestricted funds		19,875	10,264
<b>TOTAL FUNDS</b>		<u>19,875</u>	<u>10,264</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21st March 2023 and were signed on its behalf by:



S J Beard - Trustee

The notes form part of these financial statements

# RUWACH CHRISTIAN CHURCH

## Notes to the Financial Statements for the Year Ended 31st December 2022

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. 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 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.

Audio-visual equipment	- 50% on cost
Office furniture & equipment	- 20% on cost

#### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects 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.

#### **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.

**RUWACH CHRISTIAN CHURCH**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st December 2022**

**2. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Other income	269	614
Ruwach Training School	639	281
	<u>908</u>	<u>895</u>

**3. INVESTMENT INCOME**

	2022	2021
	£	£
Deposit account interest	1	-
	<u>1</u>	<u>-</u>

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	657	582
Hire of plant and machinery	984	2,123
Other operating leases	8,160	8,160
	<u>9,801</u>	<u>10,865</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

**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:

	2022	2021
Pastoral care	1	1
Administration	1	1
	<u>2</u>	<u>2</u>

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

**RUWACH CHRISTIAN CHURCH**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st December 2022**

**7. TANGIBLE FIXED ASSETS**

	Audio-visual equipment £	Office furniture & equipment £	Totals £
<b>COST</b>			
At 1st January 2022	8,878	10,118	18,996
Additions	-	430	430
At 31st December 2022	8,878	10,548	19,426
<b>DEPRECIATION</b>			
At 1st January 2022	8,878	7,799	16,677
Charge for year	-	657	657
At 31st December 2022	8,878	8,456	17,334
<b>NET BOOK VALUE</b>			
At 31st December 2022	-	2,092	2,092
At 31st December 2021	-	2,319	2,319

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

	2022 £	2021 £
Tax	5,500	4,881
Prepayments and accrued income	250	250
Prepayments	2,120	1,400
	7,870	6,531

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

	2022 £	2021 £
Trade creditors	98	-
Social security and other taxes	455	396
Other creditors	-	400
Accrued expenses	2,372	1,720
	2,925	2,516

**RUWACH CHRISTIAN CHURCH**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st December 2022**

**10. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	8,160	8,160
Between one and five years	11,560	19,720
	<u>19,720</u>	<u>27,880</u>

**11. MOVEMENT IN FUNDS**

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	10,264	9,611	19,875
	<u>10,264</u>	<u>9,611</u>	<u>19,875</u>
<b>TOTAL FUNDS</b>	<u>10,264</u>	<u>9,611</u>	<u>19,875</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	109,719	(100,108)	9,611
	<u>109,719</u>	<u>(100,108)</u>	<u>9,611</u>
<b>TOTAL FUNDS</b>	<u>109,719</u>	<u>(100,108)</u>	<u>9,611</u>

**Comparatives for movement in funds**

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	8,388	1,876	10,264
	<u>8,388</u>	<u>1,876</u>	<u>10,264</u>
<b>TOTAL FUNDS</b>	<u>8,388</u>	<u>1,876</u>	<u>10,264</u>

**RUWACH CHRISTIAN CHURCH**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st December 2022**

**11. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	91,683	(89,807)	1,876
<b>TOTAL FUNDS</b>	<u>91,683</u>	<u>(89,807)</u>	<u>1,876</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st December 2022.

**RUWACH CHRISTIAN CHURCH**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31st December 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Tithes & offerings under Gift aid	68,867	63,952
Other offerings	21,225	8,777
Gift aid	18,718	18,059
	<hr/> 108,810	<hr/> 90,788
<b>Other trading activities</b>		
Other income	269	614
Ruwach Training School	639	281
	<hr/> 908	<hr/> 895
<b>Investment income</b>		
Deposit account interest	1	-
	<hr/>	<hr/>
<b>Total incoming resources</b>	109,719	91,683
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	40,378	38,705
Social security	-	709
Staff costs	16,260	13,020
Office equipment rental	984	2,123
Rent	8,160	8,160
Rates & water	137	86
Insurance	715	967
Light & heat	1,876	1,607
Telephone	1,771	1,537
Postage & stationery	204	128
Advertising	-	106
Sundries	704	156
Repairs & maintenance	5,052	3,841
Computer & website	485	372
Youth expenses	358	244
Motor expenses	842	510
Hospitality	1,001	497
Praise & worship	1,303	581
Catering	309	-
Accountancy	2,700	2,227
Legal & professional fees	702	118
Subscriptions	722	971
Bank charges	233	187
Pension	837	710
Grants	13,718	11,283
Carried forward	99,451	88,845

This page does not form part of the statutory financial statements

**RUWACH CHRISTIAN CHURCH**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31st December 2022**

	2022 £	2021 £
<b>Charitable activities</b>		
Brought forward	99,451	88,845
Conferences	-	380
Depreciation - Office furniture & equipment	657	582
	<hr/> 100,108	<hr/> 89,807
Total resources expended	<hr/> 100,108	<hr/> 89,807
Net income	<hr/> 9,611	<hr/> 1,876

This page does not form part of the statutory financial statements