

REFRESH CHURCH TRUST

England & Wales · Charity number 1139476

Details

Other names	MOLESEY COMMUNITY CHURCH TRUST
Status	Registered
Legal form	Charitable company
Company number	07455600
Registered	2010-12-22
Register	View on the Charity Commission register

Contact

Address	Refresh Centre 129 Walton Road East Molesey Surrey KT8 0DT
Phone	02089791452
Email	hello@refreshchurch.org.uk
Website	www.refreshchurch.org.uk

Activities

Objects: THE CHARITY-ÇÖS OBJECTS (-Ç£THE OBJECTS-ÇØ) ARE FOR THE PUBLIC BENEFIT AND ARE RESTRICTED TO THE FOLLOWING:(A)TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN THE SCHEDULE HERETO ATTACHED IN SUCH WAYS AND IN SUCH PARTS OF SURREY, THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT;(B)TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF SURREY, THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT;(C)TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: Refresh Church aims to be a resource to the community. Apart from weekly meetings, we have a very active sports ministry including golf and football training for youth and adults in the town. We run a drop-in centre called Refresh. We run events for the elderly and for youth. We also support overseas initiatives.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Amateur Sport
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£161,299	£149,434	-	-
2023-12-31	£144,537	£146,453	-	-
2022-12-31	£150,934	£154,279	-	-
2021-12-31	£186,592	£133,349	-	-
2020-12-31	£173,135	£131,129	-	-

Trustees

Name	Role	Appointed
TONY KELLY	Chair	2012-02-25
IAN GEORGE HOOD		
JANINE GIBSON		2015-06-04
Monica Edith Finn Meade		2019-06-01

REFRESH CHURCH TRUST

England & Wales - Charity number 1139476

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2024**

**REFRESH CHURCH
TRUST**

(A Company Limited by Guarantee)

CHARITY REGISTRATION NUMBER 1139476

COMPANY REGISTRATION NUMBER 07455600

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)

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**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

LEGAL AND ADMINISTRATIVE INFORMATION

OTHER NAMES	Molesey Community Church Trust (Old Name)
CHARITY REGISTRATION NUMBER	1139476
COMPANY REGISTRATION NUMBER	07455600
DATE OF INCORPORATION	30th November 2010
START OF FINANCIAL YEAR	1st January 2024
END OF FINANCIAL YEAR	31st December 2024
TRUSTEES THAT SERVED DURING THE YEAR TO 31ST DECEMBER 2024	Mr. A. Kelly (Chair) Mrs. J. Gibson (Treasurer) Mr. I. Hood Ms. M. Meade
(ALSO THE DIRECTORS UNDER COMPANY LAW)	

The existing Trustees appoint any new Trustees following the provisions laid out in the Charity's governing instrument.

GOVERNING INSTRUMENT

Memorandum and Articles Incorporated on 30th November 2010. As amended by Certificate of Incorporation on Change of Name Dated 10th November 2014.

OBJECTS

a) To advance the Christian religion in accordance with the statement of beliefs appearing in the schedule hereto and in particular in the county of Surrey, the United Kingdom or the World. **b)** To relieve persons who are in conditions of need or hardship and promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Surrey, the United Kingdom or the World as the Trustees from time to time may think fit. **c)** To provide or assist in the provision of facilities in the interest of social welfare for recreation and leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

CORRESPONDENCE ADDRESS	129 Walton Road East Molesey Surrey KT8 0DT
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PRIMARY BANKERS	Lloyds Bank Plc 83 High Street Walton on Thames Surrey KT12 1DU
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PROFESSIONAL ADVISORS	Sports Force International Limited 1 Merton Way West Molesey Surrey KT8 1PG
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INDEPENDENT EXAMINER	Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham PO18 8NF
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TRUSTEE'S REPORT FOR THE YEAR FROM 1ST JANUARY 2024 TO 31ST DECEMBER 2024

2024 was another eventful year for Refresh Church as its members engaged in a wide variety of local, national and international activities, connecting them face-to-face with Refresh Church Trust's external community.

Refresh Church Trust's strapline 'Finding life in Jesus' continued to be pertinent as individuals sought to recover from physical, emotional, financial and other wounds inflicted by world events and hardships. 'Finding life in Jesus' epitomises the very essence of Refresh Church Trust: to bring Jesus' love, joy and freedom to all who don't yet know Him, transforming lives, healing brokenness and restoring hope.

Refresh Church Trust's values embody its distinctive character of building strong, caring relationships both within and outside the Church, of generosity to all, and of inclusivity: everyone belongs and is valued equally, whatever their faith or circumstances. The Bible is the bedrock on which Refresh Church Trust's values and actions are based, and every facet of its activity is underpinned by prayer.

With an inspired and supportive leader and Core Team at the helm of Refresh Church, 2024 has been a year where both individually and corporately, Refresh Church Trust has continued to build connections with a wider section of the community, whilst living out its core values of love, generosity and inclusivity.

HISTORY, OBJECTIVES AND ACTIVITIES OF THE TRUST

Molesey Community Church was started in 1986 and became a Registered Charity on 29th November 1995: Molesey Community Church Trust (MCCT). MCCT became an incorporated charity on 30th November 2010 (Reg No. 07455600 Charity Number 1139476) and on 26th October 2014 changed its name to Refresh Church Trust (RCT). The change of name harmonised the Church's identity with the Refresh Centre – RCT's spacious, versatile Church and community meeting facility located in East Molesey's main shopping street – presenting one 'brand' that connected the Centre to the Church.

RCT is linked to the Pioneer national network of churches and supports a number of Pioneer-related initiatives. It is also a member of the Evangelical Alliance.

The objectives of the Trust are a) To advance the Christian religion in accordance with the Statement of Beliefs appearing in the schedule hereto and in particular in the county of Surrey, the United Kingdom or the World; b) To relieve persons who are in conditions of need or hardship and promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Surrey, the United Kingdom or the World as the Trustees from time to time may think fit; c) To provide or assist in the provision of facilities in the interest of social welfare for recreation and leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances, with the object of improving their conditions of life.

MANAGEMENT AND GOVERNANCE ARRANGEMENTS

The Articles of Association provides for a minimum of three with no maximum number of Trustees. New Trustees are appointed following a consultation between Trustees and Church leaders. In the first instance, Trustees discuss and nominate a number of suitable appointments for Church leaders to endorse. Subsequently, candidates are approached to determine if they wish to take on the responsibility of Trustee. If a positive response is received then ratification of the appointment is made at the next Trustees meeting. A new Trustee receives copies of the previous year's annual report and a copy of the Charity Commissions leaflet advising the obligations of a Trustee.

The Trustees confirm that they have complied with their duty to have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

PROCEDURES AND POLICIES

Normally, the Trustees meet four times per year to consider financial considerations of the Trust, staffing procedures and arrangements, property requirements and safeguarding arrangements falling within the objectives of the Trust.

In 2024 the Trustees met formally twice via Zoom. Minutes of the formal meetings are kept on record. In addition, a number of administrative actions were considered during informal meetings and circulated by electronic exchange.

ACHIEVEMENTS AND PERFORMANCE OF THE TRUST

Throughout 2024 RCT remained active Locally, Nationally and Internationally.

Local Church Activities

Sunday meetings: RCT maintained the following rhythm of Church throughout the year:

- Once-a-month 'Refreshers' – Children's Church
- Once-a-month 'Refresh@Home' – adults meeting in homes, whilst 'Refreshers' was held
- Once-a-month 'Every Member in Ministry' – adults and children together
- Other Sundays – Adult and Children's Church together

Throughout 2024, 40-50 adults and 4-7 children (under the age of 16 years) attended the regular Sunday meetings.

Refreshers: This Children's Church was held once a month in the Refresh Centre with 5-10 children attending each time plus their parents/carers, including some whose families were not church-goers. Each session included a Bible story, craft activities linked to the week's Bible theme, and games.

Refresh@Home: On the Sundays when Refreshers was held, adults met in groups of 6-12 in other people's homes where they watched and discussed a recorded talk, prayed together and shared fellowship and hospitality with each other.

Every Member in Ministry: A Sunday morning meeting where, instead of a formal talk, attendees were encouraged to share stories, scriptures, prophetic words and life experiences to inspire and support each other and the work of RCT.

Youth Breakfasts: Prior to the start of the monthly Every Member in Ministry meetings, RCT hosts a breakfast and bespoke teaching for young people in their mid-to late-teens from Refresh and Bless Churches, and the Pais team from St Peter's in Molesey. Eight to ten young people participate each month.

Healing Prayer: During the year, the RCT Power to Heal team offered prayer at the end of each regular Sunday meeting. In addition, the Power to Heal team met weekly to pray intentionally for healing for church family, friends and the wider community. Every two weeks, the team met in the Refresh Centre to pray in person for individuals seeking healing. On the other weeks, the team met on Zoom to pray for the healing needs they had received. The team witnessed healings for heart conditions, burns, arthritis and other issues affecting back, neck, shoulders, arms, legs, hands, feet, skin conditions, anxiety and depression, and many more. The team also witnessed accelerated healing from surgical operations and reduced waiting times for medical procedures.

Spirit Days: Days of worship, teaching on the Holy Spirit, prophetic activations and empowerment prayer to encourage participants to adventure in the gifts of the Holy Spirit, especially in reaching out to those who do not yet know the love God in Jesus. Two Spirit Days were held in 2024 with the parallel aim of gathering individuals engaged in less conventional Kingdom ministry activities in their own communities who may or may not be attached to a particular church. Approximately 35 people attended each day – a mix of both RCT and non-RCT people.

Prayer Evenings: At the start of 2024, prompted by the scripture *Proverbs 3:9* “Honour God with everything you own; give Him the first and the best”, RCT held 12 consecutive online prayer evenings, with each session focussing on the prayer needs, hopes and desires for one of the 12 months of the year ahead. The prayer evenings were well attended by RCT members.

In November, as RCT prepared for the year ahead, RCT united again for a week of online prayer evenings, inspired by two scriptures: *Psalms 127:1* “Unless the Lord builds the house, the workers who build it labour in vain” and *Proverbs 16:9* “We can make our plans, but the Lord determines our steps”. The week's focus was on hearing God's heart for the community and seeking His guidance for the steps RCT might take in 2025.

Celebrations:

- During the year RCT hosted two receptions following the funerals of one of its long-term members and of the son of another long-term member. These events were attended by many of the bereaved family members and friends as well as RCT attendees.
- At Easter, RCT hosted an Easter Sunday Café for all its members, their families, and community
- At Christmas, RCT hosted a Church family lunch for all its members and their close family.

Mid-week Church groups: Over the year, three different groups were run on a fortnightly basis in the Refresh Centre or at individuals' homes, with approximately 40% of regular RCT attendees participating in one or more of the groups. Each group focussed on a different topic ranging from exploring passages of scripture, reading and discussing books written by Christian authors, to watching and discussing episodes of *The Chosen*, a Christian TV show depicting the three years of Jesus's ministry. Participants of *The Chosen* group included individuals from the community who had attended a previous Alpha course.

In addition, an all-age home group based on a mix of friendship and locality was held fortnightly, with the group sharing food, faith and prayer. The group had 6-10 regular attendees (including under 18s) plus friends, visitors and people who did not engage with RCT in any other way.

Two further groups were run for six to eight weeks each to delve deeper into the Sunday teaching on the Lord's Prayer and the book of Romans. The groups had 4-8 regular attendees and a key aim was to help them tell the biblical story in a way that stirs curiosity in the hearer.

Church Weekend Away: In January, RCT's partnership continued to develop with two London-region Pioneer churches – Bless Community and Latymer – as the three churches joined together for a weekend of teaching, fellowship and relationship-building at a conference centre near Swindon. Almost the entire RCT congregation participated in the weekend, with everyone thoroughly enjoying the event.

Refresh Centre Usage

The Refresh Centre was open throughout 2024 and hosted approximately 4400 visits during the year.

Of the 540-plus hours booked for usage, the split was roughly 62% external hirers and 38% RCT usage, representing a small shift in balance from 2023 when external hirers accounted for 65% of the usage. From a footfall perspective, the ratios were similar to last year at 50-50 between external hirers and RCT. The number of external hirers in 2024 was 20, the same as in 2023.

In addition to the booked hours, the Refresh Centre was used on an ad hoc basis by Church members, for which there are no recorded statistics.

Regarding external hirers, RCT supports bookings made by not-for-profit organisations offering community services in line with RCT's heart and mission, by either waiving the booking fee or charging a minimal sum to cover costs. Examples include **Molesey Clothing Exchange**, a community clothes swap facility enabling people to exchange items of clothing on a one-for-one basis for a minimal door donation which is given to local charities; and **Boomerang Bags**, a sewing group making returnable tote bags for local traders.

Local Community-Focussed Activities

Art of Encouragement: Evenings when both Church and community come together to paint, chat and encourage each other. Copies of the paintings are used at a variety of RCT and community events throughout the year to speak blessing and encouragement to people in Molesey and beyond. Four art evenings were held at the Refresh Centre during 2024, with 8-12 people attending each session. Roughly 3 of these were from RCT and the rest from the community.

Art in the Community: During the year, RCT continued its initiative of displaying the paintings produced during the Art of Encouragement evenings for an hour or two on key footfall areas, and providing a listening ear, words of encouragement and prayer for people passing by. Seven events took place, resulting in several people responding positively to the words of knowledge and encouragement spoken over them by the RCT team through the painting they had chosen.

Alpha Course: An 11-week course enabling people to explore the Christian faith was run in the Refresh Centre from January to March. Four guests attended regularly, three of whom made a commitment of faith and opted to participate in one of RCT's ongoing mid-week groups.

Feel Good Café: A seaside-themed pop-up café hosted by RCT for all ages in the community. In addition to cake and refreshments, the café offered pottery painting, crafts, puzzles, games and live music. Approximately 40 children and adults attended.

Spirit Life Café: An evening open to the community, led by RCT and offering activations to encourage personal spiritual encounter. Eight people attended, four of whom had connections with RCT members and four who came from the community.

Pre-Easter Mission: In March, RCT helped organise and run a five-day mission in Molesey alongside a number of other churches. This included training in evangelism, outreach on the street, a family fun-day and a comedy evening. As a result of the churches working together to lift up the name of Jesus, many people heard about the love of God. RCT and the other churches hope to run a similar mission in 2025.

Molesey Churches Night Shelter: As in previous years, RCT supported the Night Shelter for homeless people, which for winter 2023-2024 was located within a local community hall and managed by another local church. RCT encouraged its members to volunteer for cooking and serving shifts to support the eight or so guests.

Christmas Lunch on Jesus: In December, RCT partnered once again with Doxa Deo church in Surbiton and other churches, co-ordinating approximately 25 RCT and other local volunteers to help pack and deliver over 1,000 food hampers to families in need across South West London. The hampers contained ingredients needed to create a full Christmas lunch for 6-8 people, with families being referred to the project by local children's and family centres, foodbanks, debt counselling agencies and schools. This year, 106 of the hampers were delivered by RCT and partnering local churches to homes in the local borough, feeding approximately 500 people.

Volunteering: In addition to RCT organised activities, RCT members engaged individually with the community in a variety of ways including providing professional counselling services, coordinating Neighbourhood Watch activities and volunteering

for Molesey Care – a local charity providing transport for individuals requiring help in getting to medical appointments, carrying shopping and other needs. In addition, a couple of male members set up a men’s book group, inviting friends and colleagues to participate.

Local Community Events

As in previous years, RCT played a large role in three, annual, local community events that bring together all corners of the town:

Molesey Carnival: A summer event at which RCT partnered with other Molesey churches to provide a free pop-up café with cakes and biscuits made by RCT members, face-painting, healing prayer, and encouraging words inspired by the display of Art of Encouragement paintings. Hundreds of cakes and many pieces of inspired art were given away at the event.

Magical Molesey: A pre-Christmas fair to stimulate business on the high street and encourage families to shop locally. RCT managed the main staged event; provided the Santa and his Elf; gave words of encouragement and blessing through its Art of Encouragement paintings to a large number of people who received the painting as a gift; and supplied stewards to manage road and pedestrian traffic. The Refresh Centre hosted Santa’s Grotto and offered free mince pies, home-baked biscuits, and mulled wine to 100 or more people who came through the door.

Love Molesey: A project initiated several years ago by five Molesey churches, including RCT, with the aim of showing love to the Molesey community. In 2024, the Love Molesey initiative was incorporated into the Molesey Carnival (see above).

Sports Initiatives

Various sporting activities were arranged and supported by RCT, with the aim of reaching out to the community. These activities were supported through the work of SportsForce International Limited (SFI):

Walking Football: During 2024, RCT continued to co-ordinate Walking Football sessions at Xcel, the local council leisure centre, with all sessions overseen by RCT member Mark Blythe. The number of unique participants reached 274 for the year. Seven Xcel teams took part in the Surrey County FA Walking Football League for which RCT provided management time for the event organisation. The League expanded in length and size, running from March to November. Contact was maintained with team leaders throughout the year mainly via WhatsApp, email and text messaging. Referees were recruited, trained and encouraged throughout the year. Across the year, 386 sessions were provided with 7685 participants – and increase of over 1000 participants compared with 2023.

During the year, Walking Football activities were arranged for the Charity Foundation arms of Chelsea and Fulham Football clubs. High profile tournaments and friendly matches took place, providing many pastoral opportunities to support individuals going through difficult periods.

Special Recognition: RCT member Mark Blythe continued to be honoured by the Football Association (FA) as a grassroots expert to provide guidance to the FA in its Walking Football Advisory Group. In addition, Mark was invited to join the FA Walking Football Referees Panel to help analyse Laws and train new referees. This included being selected to referee in the first FA Walking Football Cup Finals at the England HQ, St George's Park. Mark was also invited to a UEFA Walking Football Pilot event in Switzerland to analyse and recommend the safest law options from across Europe. Mark's work in this area is supported by RCT.

Sporting Memories: As an adjunct to Walking Football and in conjunction with Fulham Football Club Foundation, RCT continued to run Sporting Memories, a weekly programme of re-living sporting highlights and memories to stimulate emotions and memory cells for those aged 50 and over, followed by an hour of walking football to raise the heart rate and improve activity levels of participants. Over the year, 847 people participated in the 51 sessions that were held.

Golf: RCT held its 20th Refresh Open golf event during the year and its 16th 3-day Golf Tour in Devon, with the latter attracting 13 participants. In addition, various pairs and fours played throughout the year as desired.

Fit Lives: During the year, RCT continued to run Fit Lives at the local council leisure centre. Fit Lives is a chaplaincy project enabling RCT to provide a listening ear/befriending service to the centre users and staff. RCT co-ordinated a team of 10 members who attended the leisure centre regularly throughout the week to provide this service.

General: Alongside RCT-organised sports activities, Church members were encouraged to participate in and support local running, cycling and other events, and to use their gym membership and other fitness activities to help build supportive community relationships.

National Activities

RCT has been involved in several national initiatives in 2024:

Pioneer Trust: As part of the Pioneer Network of Churches, RCT continued to give financial support to the multi-faceted work and ministry of the Pioneer Trust. In addition, ties with Pioneer Trust were strengthened as RCT encouraged its members to participate in national Pioneer events, including the annual Leaders conference and Wildfires worship festival.

Fusion: Financial support was given to the Fusion initiative, which works with students to equip them for effective mission within universities and colleges.

Sports Ministry: RCT's experience was used to develop and support other Christian organisations in sports ministry including Ambassadors Football, Sports Chaplaincy UK and others. This action will be ongoing with reviews taking place on an annual basis.

Ambassadors Football Charity: A walking football element was organised for Ambassadors Football charity as part of its London Churches Football Tournament in the summer of 2024.

Eden People: Through some of its members, RCT is involved with Eden People, a charity that takes Kingdom ministry to a wide variety of alternative sites: wholeness and wellbeing events, New Age fairs, community, music and family festivals. RCT members were actively involved at 5 sites throughout 2024.

International Activities

The Gambia: During 2024, RCT continued its support for a mission worker in the Gambia, who, throughout the year was stationed in the UK and continued her outreach to local African and Asian people groups. The individual is well known to RCT, having completed a year's training programme with the Church several years ago, since when she and the Church have maintained close links throughout her subsequent training and preparation to become a missionary. Whilst the individual receives practical and safeguarding covering from the Reach Across organisation (a UK-based charity specialising in working among unreached people groups), her pastoral care and wellbeing are overseen by RCT through regular video calls and other forms of communication. In addition, RCT contributes to her financial needs.

Africa and other developing countries: For several years, RCT has supported the work of Links International, a Christian charity committed to changing lives and transforming communities by helping the world's poor help themselves out of poverty. Its efforts focus on training people to help themselves and where necessary equipping them with the resources to make the most of their training. Projects range from healthcare and sanitation training to micro-enterprise initiatives. RCT continued to provide financial support in 2024.

MANAGEMENT ACHIEVEMENTS

Leadership and Core Team

2024 was a year of stability for the team with little change. The team worked effectively to support the leader during a difficult six months during which his mother died and his attempted move into the area with his family was unsuccessful. At the beginning of 2024, RCT renewed his contract for a further two years to lead the church.

Rhythm of Church

The established rhythm continued to serve the church well, with monthly Refresh@home meetings proving popular with most, and with the regular Sunday gatherings displaying energy and participation.

On top of the usual rhythm, RCT delivered two Spirit Day events, two multi-day Prayer events, and several mid-week groups – see 'Local Church Activities'.

Partnership and Resource Sharing

Throughout the year, RCT's partnership with Bless Community Church and Latymer Church continued to develop. Almost the entire Refresh congregation attended the weekend away in January 2024 with these churches. Once a month, one of the Bless Worship Leaders continued to visit Refresh and lead worship. These worship gatherings continue to energise the church. The leader of Bless met with the leader of Refresh on a monthly basis and continues to meet with the Core Team in her role as main RCT oversight within Pioneer.

In addition to partnering with other Pioneer churches, RCT's leader has fostered strong links with the leaders of the other Molesey churches. The leaders meet monthly to share church news and challenges, pray together, encourage each other and identify opportunities for working together to bring the Good News and love of Jesus to the local community.

Growth

During the year some of the new people who had been added to RCT in 2023 chose to move on. This focussed the Core Team's attention on how to increase the gift of hospitality among the Refresh family.

Despite this, God continued to draw people to RCT with three particularly exciting examples:

- A young couple who wish to use the Refresh Centre for a pop-up coffee shop. This was a clear answer to prayer, as the Core Team had been praying and talking about this for a while, but found no way forward.
- A woman with great connecting skills joined the church and her energy galvanised RCT into running a couple of successful community events over the summer, drawing in both church members and different sections of the Molesey community such as a pottery business and a music school.
- A young woman expressed her desire to volunteer in serving and working with our young people, again a potential answer to ongoing prayer. She requires a new visa, for which RCT has had to register with the Government to become an approved sponsor for an overseas worker. The registration has been approved and the visa has yet to be granted.

Responding to God's Word

The 2023 autumn term was given over to exploring several prophetic words given to the Church. These included an encouragement for individuals to come out of their caves, their hiding places or places of comfort, and to 'open the doors' of their lives and the Refresh Centre to the community. In 2024 RCT leadership sought intentionally to respond to these words of encouragement with activities such as the Pre-Easter mission with other local churches and the community events described under 'Local Community Events'.

'Opening the doors' not only means having the Refresh Centre open, but also the hearts of RCT members. Therefore, through teaching and example, RCT leadership has encouraged members to be hospitable and to be curious, rather than judgemental, about others who are different.

Reframing the Story for Today

RCT's leadership continues to believe that the language used when telling the story of the Bible needs to change, because today's culture no longer connects with the way it has been communicated in the past. Therefore, the Core Team continued to work hard to help members grow in their ability to communicate the Good News effectively through structured teaching plans that help reframe biblical stories for today, using a language that connects with today's culture. RCT's leader also ran two Bible courses, one based on the Lord's Prayer and the other on the book of Romans, the aim being to help tell the biblical story in a way that stirs curiosity in the hearer.

Deployment of Church Funds and Resources

Throughout 2024, the Core Team continued to ensure RCT's vision and values underpinned all decisions relating to how Church funds and other resources were deployed. In this regard, the Core Team administered financial gifts from the Relief Fund to individuals both within and outside of RCT, to help alleviate hardship caused by the sharp increase in the cost of living due to geopolitical events.

In addition, with approval from RCT Trustees, the Core Team contributed financially to appeals from Christian charities requiring funds to continue their work.

Funds and resources were also deployed to support the various activities and initiatives outlined in the earlier part of this report.

Spiritual and Emotional Support

In addition to the practical aspects of Church life, the Core Team is responsible for the spiritual and emotional well-being of its members. In support of this, throughout 2024 the Team provided a programme of solid, scripture-based teaching at Sunday meetings for both adults and children, and a broad variety of mid-week adult small-group sessions for further learning, fellowship and mutual support. The Team also provided additional one-on-one care and support for both newcomers and long-time members who faced challenging life circumstances.

FINANCIAL REVIEW, INVESTMENT POLICY AND RESERVES

Total income for 2024 was £161,000. Regular financial giving and Gift Aid receipts were up 9% in 2024 at £146,000, compared with £134,000 in 2023. Interest on the deposit account and a fixed-term savings account added a further £10,000 to income. Revenues from hiring out the Refresh Centre facilities were down 29% in 2024: £5,000 versus £7,000 in 2023, due partly to the slight shift in balance between RCT and external hirers usage of the Centre and partly to the decrease in overall hours booked for usage.

Regular expenditure in 2024 was slightly higher, at around £149,000 compared with £146,000 in 2023. Including all other income, expenses overall were lower than receipts, resulting in a reported financial surplus of approximately £11,800 from RCT's regular activities in the year.

RCT's financial control systems and processes are strong, enabling RCT to continue to keep costs tightly under control. Total reserves at the end of 2024 stood at £270,000. Given RCT's projected budget for 2025 implies an average quarterly expenditure of £40,000, the Trustees are satisfied that the goal of retaining a rolling reserve of three months' expenditure will be met.

Reserves Policy

RCT's policy is to have a reserve fund to cover one full quarter's expenditure and any one-off additional costs associated with its property leases. As it is unlikely revenues will decline instantly to zero, RCT Trustees believe this is a sensible level of reserves to hold for RCT to continue on a going-concern basis. Although the quarterly spend is £40,000, there is an additional commitment of £20,000 for super rent and dilapidations that the Trustees feel should be covered. This additional sum is reducing monthly and will be reviewed on an annual basis. Despite these commitments and due to the healthy reserves level, RCT will be able to increase its spend in 2025 to £175,000, compared with £149,000 in 2024. This increased expenditure will fund additional resources to support RCT's desire to open the doors of the Refresh Centre more frequently to the community and to build stronger connections with a younger demographic.

The reserves are reviewed at every Trustees meeting and should they drop below the threshold level, the Trustees would develop a plan to either increase revenues or reduce costs.

Staffing

During 2024 the staffing levels were:

- 1 Part-time Church Coordinator
- 1 Part-time Core Team member and Worship Leader
- 1 Part-time Refresh Centre and Mission Coordinator

Voluntary work was also undertaken from time to time to assist the operations of the Refresh Centre.

Sports Consultant

The employment of SportsForce International (SFI) Limited is reviewed annually covering the period 1st April to 31st March. The Trustees intend to ask SFI to continue undertaking work in respect of supporting and advising on sporting activities for the Trust in the following year. The expansion of this work to meet a national need will also continue to be supported.

FUTURE PLANS

As part of RCT's growing partnership with Bless and Latymer Pioneer churches, it has agreed to have a weekend away together every other year – the next being in January 2026. In 2025 and the other in-between years, the three churches will have a day away together. This rhythm recognises the value of times together, without overburdening RCT members with the cost of full weekends every year. On top of these times away, the three Pioneer churches will plan one or two other joint events in a year.

Apostolic oversight of RCT's Core Team and Refresh Church will continue to be sought through input from RCT's two oversight partners.

Responding to what RCT's leadership believes God is saying to Refresh Church, RCT will continue to seek ways to 'open its doors' to the community. The aim is to create a greater flow of people through the Refresh Centre and the homes of RCT members, with the hope that many will find faith and life in Jesus. It has been good to see the church respond and begin to experiment with different gatherings, and RCT leadership will further this aim by continuing to encourage creativity and inspiration among church members.

RCT is particularly excited about the pop-up coffee shop and the life it may bring through its doors in 2025, with the opportunity to connect more with the community and serve it well. As an adjunct to this, RCT intends to create a new part-time role of Community Pioneer, to help it move forwards in opening its doors and engaging with the community, enabling others to discover the faith, joy and life that can be found in Jesus.

To build on its reputation as a sanctuary for the presence of the love of Jesus and the power of the Holy Spirit, RCT will pursue opportunities to host other Christian organisations seeking to encourage the presence of God within the Refresh Centre.

RCT leadership will continue to help members and other individuals find life in Jesus through a structured teaching programme on the Bible, developing a more relational theology and a language that helps communicate faith more effectively in today's culture.

A family death caused the planned Nepal mission trip in October 2024 to be cancelled. Therefore, in October 2025, following on from the success of 2023, RCT will participate in a second mission trip to Nepal. This will bless the churches and communities with whom RCT's current leader has partnered for 20 years. It will also provide a significant discipleship opportunity for those who take part in the visit.

Changing the demographic profile of Refresh Church will continue to be a priority in 2025. As part of the demographic change, RCT will seek to:

- Equip and give more responsibility to up-and-coming future leaders
- Recruit a future leader of the Core Team to take Refresh Church into the next season.

Recognising that demographic change might take some time, and to further facilitate the good work being undertaken by the current Core Team, RCT will provide financial and practical support to the current leader and his family as they seek to move into the area.

In addition, to support its forward planning and ensure the long-term viability of the charity, RCT will continue to seek to develop the skills of a number of its people to help create a succession plan for both the Trustees and Core Team.

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES/DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

Statement of Directors' Responsibilities:

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of the surplus or deficit of the Charity. In preparing those financial statements the Board is required to:-

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Charity will continue in operation;
- d) state whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements.

The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which are sufficient to show and explain the Charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are also responsible for the contents of the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the year ended 31st December 2024 and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on : 30th July 2025

Signed on their behalf by Director:

Printed Name: Mr. A. Kelly

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the Trustees on my examination of the accounts of Refresh Church Trust for the year ended 31st December 2024.

As the Charity's Trustees (who are also the Directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Responsibilities and basis of report

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the 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 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

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.

Date: 

Signed: 31.7.25

K Gomes FCIE MAAT
Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
INCOME FROM:					
Donations & Legacies	3a	138,029	8,075	146,104	134,646
Other Trading Activities	3b	4,771	-	4,771	7,165
Investments	3c	9,906	-	9,906	2,726
Charitable Activities	3d	245	-	245	-
Other	3e	273	-	273	-
TOTAL INCOME		153,224	8,075	161,299	144,537
EXPENDITURE ON:					
Charitable Activities	4a	126,126	20,400	146,526	143,870
Raising Funds	4b	-	-	-	-
Other Costs	4c	2,908	-	2,908	2,583
TOTAL EXPENDITURE		129,034	20,400	149,434	146,453
NET INCOME/(EXPENDITURE)		24,190	(12,325)	11,865	(1,916)
Transfer Between Funds	6	(21,245)	21,245	-	-
NET MOVEMENT IN FUNDS		2,945	8,920	11,865	(1,916)
RECONCILIATION OF FUNDS:					
Total Funds Brought Forward		248,133	9,869	258,002	259,918
TOTAL FUNDS CARRIED FORWARD		251,078	18,789	269,867	258,002

Movements on all reserves and all recognised gains and losses are shown above. All of the Charity's operations are classed as continuing.

The notes on pages 20 to 27 form part of these financial statements.

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET
AS AT 31ST DECEMBER 2024**

	Note	Unrestricted Funds £	Restricted Funds £	31-Dec-24 Total £	31-Dec-23 Total £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Current Assets					
Debtors & Prepayments	8	15,307	654	15,961	39,031
Cash at Bank and in Hand	7	238,139	18,135	256,274	221,397
Total Current Assets		253,446	18,789	272,235	260,428
Creditors: due within one year	9	2,368	-	2,368	2,426
NET CURRENT ASSETS		251,078	18,789	269,867	258,002
TOTAL ASSETS less current liabilities		251,078	18,789	269,867	258,002
NET ASSETS		251,078	18,789	269,867	258,002
Funds of the Charity					
General Funds		251,078	-	251,078	248,133
Designated Fund	5	-	-	-	-
Restricted Funds	6	-	18,789	18,789	9,869
		251,078	18,789	269,867	258,002

Directors' Responsibilities:

The charitable company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 17.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Directors on : 30th July 2025

Signed on their behalf by Director:

Printed Name: Mr. A. Kelly



**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

The 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) (effective 1 January 2019) - Charities SORP (FRS102)) and incorporating update bulletin 1, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

The functional currency of the Charity is sterling (£).

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the Charity's operation and in order to comply with the requirements of the SORP.

The Charity has opted to prepare its accounts using natural categories.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period

Material prior period errors and changes to previous accounts

There have been no changes to the previous financial year accounts.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Income

Recognition of Income

These are included in the Statement of Financial Activities (SoFA) when:

- the Charity becomes entitled to the income;
- it is more likely than not that the Trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Tax Reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Gifts in Kind

Gifts in kind for use by the Charity are included in the SoFA as income from donations when receivable.

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the Charity or have been met.

Government Grants

The Charity has not received government grants in this reporting period .

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the Charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Donated Services and Facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the Charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the Charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Expenditure and liabilities

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and Support Costs

Support costs represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the Charity and its compliance with regulation and good practice.

Employee benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Redundancy cost

The Charity made no redundancy payments during the reporting period.

REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The Charity has creditors which are measured at settlement amounts less any trade discounts.

Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

Fixed Tangible Assets

Tangible fixed assets for use by the Charity, these are capitalised if they can be used for more than one year, and cost at least £1,500. They are valued at cost or, if gifted, at the value to the Charity on receipt.

Depreciation Expenses

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied per annum are as follows:

Equipment 25% - Reducing Balance Basis

2. TANGIBLE FIXED ASSETS

		General Equipment £	First Fruits £	Refresh in the Park £	2024 Total £
Cost	01-Jan-24	1,727	3,415	406	5,548
Transfers		-	-	-	-
Cost at	31-Dec-24	<u>1,727</u>	<u>3,415</u>	<u>406</u>	<u>5,548</u>
Depreciation	01-Jan-24	1,727	3,415	406	5,548
Charge		-	-	-	-
Depreciation at	31-Dec-24	<u>1,727</u>	<u>3,415</u>	<u>406</u>	<u>5,548</u>
Net Book Value	31-Dec-24	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Book Value	31-Dec-23	-	-	-	-

The annual commitments under non-cancelling operating leases, capital commitments, contingent liabilities are as follows:

31st December 2024 : None

31st December 2023 : None

REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

3. INCOME

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
a) Donations & Legacies					
Gifts & Donations	6	114,242	7,180	121,422	111,697
Gift Aid Tax Recovered	6	23,745	895	24,640	22,949
Sundry Income		42	-	42	-
		138,029	8,075	146,104	134,646
b) Trading Activities					
Letting Income		4,771	-	4,771	7,115
Fees & Supplies		-	-	-	50
		4,771	-	4,771	7,165
c) Investments					
Interest		9,906	-	9,906	2,726
		9,906	-	9,906	2,726
d) Charitable Activities					
Conference Income		245	-	245	-
		245	-	245	-
e) Other Income					
Refunds and Repayments		273	-	273	-
		273	-	273	-

REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

4. EXPENDITURE ON:

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
a) Charitable Activities					
Activities & Events Costs		1,603	-	1,603	790
Books & Publications		208	-	208	179
Caretakers Costs		373	-	373	1,601
Catering Costs		728	-	728	614
Equipment Costs		1,445	-	1,445	855
Gifts & Grants		1,430	-	1,430	2,145
Gifts to Organisations		5,052	-	5,052	4,984
Insurance Costs		2,542	-	2,542	3,316
Leadership Fees (incl consultancy)		23,726	-	23,726	20,629
Mission Costs (incl consultancy)		-	-	-	1,690
Office Costs		695	-	695	1,162
Payroll Costs		517	-	517	501
Rent & Rates		33,748	-	33,748	33,822
Repairs & Maintenance		2,764	-	2,764	1,995
Salaries & Wages	10	34,823	-	34,823	34,824
Speakers Gifts		2,322	-	2,322	3,329
Sports Ministry	6	-	20,400	20,400	17,700
Sundry Expenses		-	-	-	119
Support Reach Across		2,400	-	2,400	2,400
Support Links International		900	-	900	900
Support of Pioneer		3,720	-	3,720	3,720
Training Costs		2,237	-	2,237	1,022
Utility Costs		4,734	-	4,734	5,095
Website Costs		160	-	160	326
Youth & Children's Work		-	-	-	152
		126,126	20,400	146,526	143,870
b) Raising Funds					
Fees for Services		-	-	-	-
		-	-	-	-
c) Other Costs					
Governance					
Bank Charges		230	-	230	252
Independent Examiners Fees		1,620	-	1,620	1,350
Legal & Professional Fees		1,058	-	1,058	981
		2,908	-	2,908	2,583

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

5. DESIGNATED FUNDS

The Charity held no designated funds during this or the previous financial period.

6. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR						
	Balance 01-Jan-24 £	Opening bal adjustment £	Income £	Expenditure £	Transfer Between Fund: £	Balance 31-Dec-24 £
CAP	168	-	-	-	-	168
First Fruits	102	-	-	-	11,645	11,747
Relief Fund	6,648	-	-	-	-	6,648
Sports Ministry	2,951	-	8,075	(20,400)	9,600	226
	9,869	-	8,075	(20,400)	21,245	18,789

The 2024 transfers between funds represent:

	£	Purpose
<u>Sports Ministry</u>	9,600	Top up from general funds
TOTAL	9,600	

PRIOR FINANCIAL YEAR						
	Balance 01-Jan-23 £	Opening bal adjustment £	Income £	Expenditure £	Transfer Between Fund: £	Balance 31-Dec-23 £
CAP	168	-	-	-	-	168
First Fruits	102	-	-	-	-	102
Relief Fund	7,148	-	-	(500)	-	6,648
Sports Ministry	3,101	-	7,950	(17,700)	9,600	2,951
	10,519	-	7,950	(18,200)	9,600	9,869

The 2023 transfers between funds represent:

	£	Purpose
<u>Sports Ministry</u>	9,600	Top up from general funds
TOTAL	9,600	

REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

6. RESTRICTED FUNDS (continued)

The CAP Fund relates to income and expenditure received and spent on the debt counselling service.

The First Fruits Fund: is a biblical principal of giving a lump sum at the beginning of the year before personal annual income is known and trusting God to provide sufficient personal finances for the rest of the year. The First Fruits Fund was initiated many years ago but has not operated every year. In January 2019, it was used for offerings towards the refurbishment of the newly leased property of 131 Walton Road.

The Relief Fund is used for relief of poverty either locally, nationally or internationally.

The Sports Ministry Fund: this fund is primarily used to support the ministry of SFI that runs various sporting outreach activities within the community. It includes walking football teams, youth football teams, golf matches and competitions including golf weekends away.

There are no restricted funds in deficit at 31st December 2024 (2023: None). The restricted funds held by the Charity are represented by cash reserves and gift aid tax debtor and are to be expended as specified above.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31-Dec-24 £	31-Dec-23 £
Cash at Bank & in Hand	238,139	-	18,135	256,274	221,397
	238,139	-	18,135	256,274	221,397

8. DEBTORS & PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	31-Dec-24 £	31-Dec-23 £
Tax Recoverable	15,307	654	15,961	39,031
	15,307	654	15,961	39,031

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	31-Dec-24 £	31-Dec-23 £
Independent Examiners Fees	1,410	-	1,410	1,350
Pension Contributions (current year)	258	-	258	371
Social Security Costs	147	-	147	156
Credit Card	553	-	553	549
	2,368	-	2,368	2,426

10. STAFF COSTS AND NUMBERS

	2024 £	2023 £
Gross Wages and Salaries	33,190	33,191
Employer's National Insurance Costs (after allowance)		
Pension Contributions	1,633	1,633
	34,823	34,824

Employees who were engaged in each of the following activities:

	2024 TOTAL	2023 TOTAL
Activities in furtherance of Charity's objects	3	3

REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

10. STAFF COSTS AND NUMBERS (continued)

The Charity operates a PAYE scheme to pay employed members of staff and no employees received emoluments in excess of £60,000. (2023: None). The Charity engaged one self-employed person via a consultancy agreement to provide leadership services in furthering the Charity's objects. The amount paid during this financial year was £23,726 (2023: £20,629). The Charity also engaged the services of SFI Sports Force International. The amount paid during this financial year was £20,400 (2023: £17,700) - see note 6 for further detail on the Sports Ministry Fund.

11. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

The Company is Limited by Guarantee and is a Charity registered with the Charity Commission number 1139476 and is not, therefore, subject to Corporation Tax and does not have a Share capital.

Note	2024 £	2023 £
Surplus / Deficit for the financial year	11,865	(1,916)
Prior Year Adjustment	-	-
Other Recognised Gains	-	-
	11,865	(1,916)
Balance Brought Forward	258,002	259,918
Closing Funds at 31st December	269,867	258,002

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-24 £	Total 31-Dec-23 £
Tangible Fixed Assets	-	-	-	-
Net Current Assets	251,078	18,789	269,867	258,002
Long term Liabilities	-	-	-	-
TOTAL	251,078	18,789	269,867	258,002

13. PAYMENTS TO DIRECTORS AND RELATED PARTIES

All payments received by the directors and related parties during the financial year, were for reimbursements of expenses incurred in furthering the Charity's objects.

No other payments were made to directors or any persons connected with them during this financial period. No other material transaction took place between the Charity and a director or any person connected with them.

14. RISK ASSESSMENT

The directors actively review the major risks which the Charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

REFRESH CHURCH TRUST

England & Wales - Charity number 1139476

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2023**

**REFRESH CHURCH
TRUST**

(A Company Limited by Guarantee)

CHARITY REGISTRATION NUMBER 1139476

COMPANY REGISTRATION NUMBER 07455600

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)

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REFRESH CHURCH TRUST
TRUSTEE'S REPORT FOR THE YEAR
FROM 1ST JANUARY 2023 TO 31ST DECEMBER 2023

Charity Name and Registration Number: Refresh Church Trust – 1139476

Company Registration Number: 07455600

Address: 129 Walton Road, East Molesey, Surrey KT8 0DT

Trustees during 2023:

Mr. A. Kelly (Chair)
Mrs. J. Gibson (Treasurer)
Mr. I. Hood
Ms M. Meade

Professional Advisors

Sports Consultant:

SportsForce International Limited
1 Merton Way, West Molesey, Surrey, KT8 1PG

Bankers:

Lloyds Bank plc
Walton-on-Thames Branch

Independent Examiners:

Independent Examiners Limited
Unit 2, Broadbridge Business Centre,
Delling Lane, Bosham, West Sussex, PO18 8NF

TRUSTEE'S REPORT FOR THE YEAR FROM 1ST JANUARY 2023 TO 31ST DECEMBER 2023

2023 was another eventful year for Refresh Church as its members engaged in a wide variety of local, national and international activities, connecting them face-to-face with Refresh Church Trust's external community.

Refresh Church Trust's strapline 'Finding life in Jesus' continued to be pertinent as individuals sought to recover from physical, emotional, financial and other wounds inflicted by world events and hardships. 'Finding life in Jesus' epitomises the very essence of Refresh Church Trust: to bring Jesus' love, joy and freedom to all who don't yet know Him, transforming lives, healing brokenness and restoring hope.

Refresh Church Trust's values embody its distinctive character of building strong, caring relationships both within and outside the Church, of generosity to all, and of inclusivity: everyone belongs and is valued equally, whatever their faith or circumstances. The Bible is the bedrock on which Refresh Church Trust's values and actions are based, and every facet of its activity is underpinned by prayer.

With an inspired and supportive leader and Core Team at the helm of Refresh Church, 2023 has been a year where both individually and corporately, Refresh Church Trust has continued to build connections with a wider section of the community, whilst living out its core values of love, generosity and inclusivity.

HISTORY, OBJECTIVES AND ACTIVITIES OF THE TRUST

Molesey Community Church was started in 1986 and became a Registered Charity on 29th November 1995: Molesey Community Church Trust (MCCT). MCCT became an incorporated charity on 30th November 2010 (Reg No. 07455600 Charity Number 1139476) and on 26th October 2014 changed its name to Refresh Church Trust (RCT). The change of name harmonised the Church's identity with the Refresh Centre – RCT's spacious, versatile Church and community meeting facility located in East Molesey's main shopping street – presenting one 'brand' that connected the Centre to the Church.

RCT is linked to the Pioneer national network of churches and supports a number of Pioneer-related initiatives. It is also a member of the Evangelical Alliance.

The objectives of the Trust are a) To advance the Christian religion in accordance with the Statement of Beliefs appearing in the schedule hereto and in particular in the county of Surrey, the United Kingdom or the World; b) To relieve persons who are in conditions of need or hardship and promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Surrey, the United Kingdom or the World as the Trustees from time to time may think fit; c) To provide or assist in the provision of facilities in the interest of social welfare for recreation and leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances, with the object of improving their conditions of life.

MANAGEMENT AND GOVERNANCE ARRANGEMENTS

The Articles of Association provides for a minimum of three with no maximum number of Trustees. New Trustees are appointed following a consultation between Trustees and Church leaders. In the first instance, Trustees discuss and nominate a number of suitable appointments for Church leaders to endorse. Subsequently, candidates are approached to determine if they wish to take on the responsibility of Trustee. If a positive response is received then ratification of the appointment is made at the next Trustees meeting. A new Trustee receives copies of the previous year's annual report and a copy of the Charity Commissions leaflet advising the obligations of a Trustee.

The Trustees confirm that they have complied with their duty to have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

PROCEDURES AND POLICIES

Normally, the Trustees meet four times per year to consider financial considerations of the Trust, staffing procedures and arrangements, property requirements and safeguarding arrangements falling within the objectives of the Trust.

In 2023 the Trustees met formally twice via Zoom. Minutes of the formal meetings are kept on record. In addition, a number of administrative actions have been considered during informal meetings and circulated by electronic exchange.

ACHIEVEMENTS AND PERFORMANCE OF THE TRUST

Throughout 2023 RCT remained active Locally, Nationally and Internationally.

Local Church Activities

Sunday meetings: RCT maintained the following rhythm of Church throughout the year:

- Once-a-month 'Refreshers' – Children's Church
- Once-a-month 'Refresh@Home' – adults meeting in homes, whilst 'Refreshers' was held
- Once-a-month 'Every Member in Ministry' – adults and children together
- Other Sundays – Adult and Children's Church together

Throughout 2023, 40-50 adults and 4-7 children (under the age of 16 years) attended the regular Sunday meetings.

Refreshers: This Children's Church was held once a month in the Refresh Centre with 5-12 children attending each time, including some whose families were not church-goers. Each session included a Bible story, craft activities linked to the week's Bible theme, and games.

Refresh@Home: On the Sundays when Refreshers was held, adults met in groups of 6-12 in other people's homes where they watched and discussed a recorded talk, prayed together and shared fellowship and hospitality with each other.

Every Member in Ministry: A Sunday morning meeting where, instead of a formal talk, attendees were encouraged to share stories, scriptures, prophetic words and life experiences to inspire and support each other and the work of RCT.

Healing prayer: During the year, the RCT Power to Heal team offered prayer at the end of each regular Sunday meeting, and during the two Spirit Day gatherings (see below).

In addition, the Power to Heal team met weekly to pray intentionally for healing for church family, friends and the wider community. Every two weeks, the team met in the Refresh Centre to pray in person for individuals seeking healing. On the other weeks, the team met on Zoom to pray for the healing needs they had received. The team witnessed healings for arthritis, heart conditions, arms, legs, hands, feet, skin conditions, anxiety and depression, and many more.

Spirit Days: Days of worship, teaching on the Holy Spirit, prophetic activations and empowerment prayer to encourage participants to adventure in the gifts of the Holy Spirit, especially in reaching out to those who do not yet know the love God in Jesus. Two Spirit Days were held in 2023 with the parallel aim of gathering individuals engaged in less conventional Kingdom ministry activities in their own communities who may or may not be attached to a particular church. Approximately 30 people attended each day – a mix of both RCT and non-RCT people.

Worship workshop: An evening for musicians in Refresh to worship together and receive teaching on how to lead and encourage people to deepen their connection with God when worshipping together in Church gatherings. About 12 people participated in the workshop.

Celebrations:

- In July 2023, RCT hosted an outdoor **baptism** and celebration for one of its child members. The event was attended by many of their family members and friends as well as several RCT regular attendees.
- RCT hosted two Church **family lunches** during the year for all its members and their close family, one of which had a Nepalese theme to support fundraising for RCT individuals travelling to Nepal on a mission trip (see 'International Activities').

Mid-week Church groups: Over the year, three different groups were run on a fortnightly basis in the Refresh Centre or at individuals' homes, with approximately 55% of regular RCT attendees participating in one or more of the groups. Each group focussed on a different topic ranging from exploring passages of scripture, reading and discussing books written by Christian authors, to watching and discussing episodes of The Chosen, a Christian TV show depicting the three years of Jesus's ministry. Participants of The Chosen group included individuals from the community who had attended the previous year's Alpha course.

In addition, a weekly, all-age home group based on a mix of friendship and locality was established, with the group sharing food, faith and prayer. The group had 8-14 regular attendees (including under 18s) plus friends, visitors and people who did not engage with RCT in any other way.

Refresh Centre Usage

The Refresh Centre was open throughout 2023 and hosted approximately 5500 visits during the year.

Of the 600 plus hours booked for usage, the split was roughly 65% external hirers and 35% RCT usage, representing a small shift in balance from 2022 when external hirers accounted for 69% of the usage. From a footfall perspective, the ratios were split 50-50 between external hirers and RCT. The number of external hirers increased from 17 in 2022 to 20 in 2023.

In addition to the booked hours, the Refresh Centre was used on an ad hoc basis by Church members, for which there are no recorded statistics.

Regarding external hirers, RCT supports bookings made by not-for-profit organisations offering community services in line with RCT's heart and mission, by either waiving the booking fee or charging a minimal sum to cover costs. Examples include **Molesey Clothing Exchange**, a community clothes swap facility enabling people to exchange items of clothing on a one-for-one basis for a minimal door donation which is given to local charities; and **Elevate Horizons**, a learning and wellbeing support course for young people with a range of anxiety, learning and mental health issues.

Local Community-Focussed Activities

Art from the Heart: Evenings when both Church and community come together to paint, chat and encourage each other. Copies of the paintings are used at a variety of RCT and community events throughout the year to speak blessing and encouragement to people in Molesey and beyond. Three art evenings were held online during 2023 and three sessions in person in the Refresh Centre, with 6-8 people attending each session. Roughly 50% of these were from RCT and 50% from the community.

Family Centre: The good relationship built with the local Family Centre in 2022 continued into 2023, with RCT supporting the Centre's programmes in various ways including the use of cooking equipment.

Art in the Community: During the year, RCT continued its initiative of displaying the paintings produced during the Art from the Heart evenings for an hour or two on key footfall areas, and providing a listening ear, words of encouragement and prayer for people passing by. Nine events took place, resulting in several people responding positively to the words of knowledge and encouragement spoken over them by the RCT team through the painting they had chosen.

Molesey Churches Night Shelter: As in previous years, RCT supported the Night Shelter for homeless people, which for winter 2022-2023 was located within a local community hall and managed by another local church. RCT encouraged its members to volunteer for cooking and serving shifts to support the eight or so guests.

Christmas Lunch on Jesus: In December, RCT partnered once again with Doxa Deo church in Surbiton and other churches, co-ordinating approximately 50 RCT and other local volunteers to help pack and deliver over 1,000 food hampers to families in need

across South West London. The hampers contained ingredients needed to create a full Christmas lunch for 6-8 people, with families being referred to the project by local children's and family centres, foodbanks, debt counselling agencies and schools. This year, 145 of the hampers were delivered by RCT and partnering local churches to homes in the local borough, feeding approximately 600 people.

Volunteering: In addition to RCT organised activities, RCT members engaged individually with the community in a variety of ways including providing professional counselling services, coordinating Neighbourhood Watch activities and volunteering for Molesey Care – a local charity providing transport for individuals requiring help in getting to medical appointments, carrying shopping and other needs. In addition, several members took advantage of King Charles' Coronation celebration to organise street parties for their neighbours.

Local Community Events

As in previous years, RCT played a large role in three, annual, local community events that bring together all corners of the town:

Molesey Carnival: A summer event at which RCT partnered with other Molesey churches to provide a free pop-up café with cakes and biscuits made by RCT members, face-painting, healing prayer, and encouraging words inspired by the display of Art from the Heart paintings. Hundreds of cakes and many pieces of inspired art were given away at the event.

Magical Molesey: A pre-Christmas fair to stimulate business on the high street and encourage families to shop locally. RCT managed the main staged event; provided the Santa and his Elf; gave words of encouragement and blessing through its Art from the Heart paintings to a large number of people who received the painting as a gift; and supplied stewards to manage road and pedestrian traffic. The Refresh Centre hosted Santa's Grotto and offered free mince pies, home-baked biscuits iced with encouraging words, and mulled wine to 100 or more people who came through the door.

Love Molesey: A project initiated by five Molesey churches, including RCT, with the aim of showing love to the Molesey community. In 2023, the Love Molesey initiative was incorporated into the Molesey Carnival (see above).

Sports Initiatives

Various sporting activities were arranged and supported by RCT, with the aim of reaching out to the community. These activities were supported through the work of SportsForce International Limited (SFI):

Walking Football: During 2023, RCT continued to co-ordinate Walking Football sessions at Xcel, the local council leisure centre. The number of unique participants reached 237 for the year. Six Xcel teams took part in the Surrey County FA Walking Football League for which RCT provided management time for the event organisation. The League expanded in length and size, running from March to November. Contact was maintained with team leaders throughout the year mainly via WhatsApp, email and text messaging. Referees were recruited, trained and encouraged throughout the year.

Across the year, 368 sessions were provided with 7685 participants, overseen by RCT member Mark Blythe.

During the year, Walking Football activities were arranged for the Charity Foundation arms of Chelsea and Fulham Football clubs. High profile tournaments and friendly matches took place, providing many pastoral opportunities to support individuals going through difficult periods.

Special Recognition: RCT member Mark Blythe continued to be honoured by the Football Association (FA) as a grassroots expert to provide guidance to the FA in its Walking Football Advisory Group. In addition, Mark was invited to join the FA Walking Football Referees Panel to help analyse Laws and train new referees. Mark's work in this area is supported by RCT.

Sporting Memories: As an adjunct to Walking Football and in conjunction with Fulham Football Club Foundation, RCT continued to run Sporting Memories, a weekly programme of re-living sporting highlights and memories to stimulate emotions and memory cells for those aged 50 and over, followed by an hour of walking football to raise the heart rate and improve activity levels of participants. Over the year, 909 people participated in the 47 sessions that were held.

Golf: RCT held its 19th Refresh Open golf event during the year and its 15th 3-day Golf Tour in Devon, with the latter attracting 17 participants. In addition, various pairs and fours played throughout the year as desired.

Fit Lives: During the year, RCT continued to run Fit Lives at the local council leisure centre. Fit Lives is a chaplaincy project enabling RCT to provide a listening ear/befriending service to the centre users and staff. RCT co-ordinated a team of 12 members who attended the leisure centre regularly throughout the week to provide this service.

General: Alongside RCT-organised sports activities, Church members were encouraged to participate in and support local running, cycling and other events, and to use their gym membership and other fitness activities to help build supportive community relationships.

National Activities

RCT has been involved in several national initiatives in 2023:

Pioneer Trust: Increased financial support was given to the multi-faceted work and ministry of the Pioneer Trust. In addition, ties with Pioneer Trust were strengthened as RCT encouraged its members to participate in national Pioneer events, including the annual Leaders conference and Wildfires worship festival.

Fusion: Financial support was given to the Fusion initiative, which works with students to equip them for effective mission within universities and colleges.

Sports Ministry: RCT's experience was used to develop and support other Christian organisations in sports ministry including Ambassadors Football, Sports Chaplaincy

UK and others. This action will be ongoing with reviews taking place on an annual basis.

Ambassadors Football Charity: A walking football element was organised for Ambassadors Football charity as part of its London Churches Football Tournament in the summer of 2023.

Eden People: Through some of its members, RCT is involved with Eden People, a charity that takes Kingdom ministry to a wide variety of alternative sites: wholeness and wellbeing events, New Age fairs, community, music and family festivals. RCT members were actively involved at 14 sites throughout 2023.

International Activities

The Gambia: During 2023, RCT continued its support for a mission worker in the Gambia, who, throughout the year was stationed in the UK and continued her outreach to local African and Asian people groups. The individual is well known to RCT, having completed a year's training programme with the Church several years ago, since when she and the Church have maintained close links throughout her subsequent training and preparation to become a missionary. Whilst the individual receives practical and safeguarding covering from the Reach Across organisation (a UK-based charity specialising in working among unreached people groups), her pastoral care and wellbeing are overseen by RCT through regular video calls and other forms of communication. In addition, RCT contributes to her financial needs.

Africa and other developing countries: For several years, RCT has supported the work of Links International, a Christian charity committed to changing lives and transforming communities by helping the world's poor help themselves out of poverty. Its efforts focus on training people to help themselves and where necessary equipping them with the resources to make the most of their training. Projects range from healthcare and sanitation training to micro-enterprise initiatives. RCT continued to provide financial support in 2023.

Nepal: In October 2023, RCT's leader – an experienced Nepal mission director of 20 years – took a team of six, including four RCT members, to Nepal for a 10-day mission. A main objective was to re-establish connection with long-term mission partners to see how they were faring post Covid. In addition to meeting the partners, the team preached at local churches, visited a children's home, delivered a two-day workshop on relational theology, and visited families in very poor neighbourhoods, praying for them, prophesying over them and ministering the love of God to them. The funds raised by RCT for the trip were used to subsidise travel costs and to provide financial support to several partners, including a Bible training centre, two partner churches, a micro-finance charity, and individual pastors.

MANAGEMENT ACHIEVEMENTS

Leadership and Core Team

2023 was largely a year of consolidating the changes made in 2021-22. Several of the team faced challenging personal circumstances, but continued to serve. One person

stepped down from the team to follow the call of God to plant a new expression of church in their community. A new member was added who carries a burden for discipleship and the prophetic.

Rhythm of Church

The year focussed on consolidating the changes made as a result of experimenting in 2022. The rhythm appeared to work well, with monthly Refresh@home meetings proving popular with most, and, very encouragingly, the regular Sunday gatherings growing in number, energy and participation.

On top of the usual rhythm, RCT delivered two Spirit Day events, a Worship workshop, and several mid-week groups – see ‘Local Church Activities’.

Partnership and Resource Sharing

Throughout the year, RCT’s partnership with Bless Community Church and Latymer Church continued to develop. Almost the entire Refresh congregation has booked for the weekend away in January 2024 with these churches. Once a month, one of the Bless Worship Leaders continued to visit Refresh and lead worship. As a result, worship gatherings have been re-energised. The leader of Bless met with the leader of Refresh on a monthly basis and started to meet with the Core Team in her role as main RCT oversight within Pioneer.

Growth

During the year a number of new people visited RCT and God added 10 or so new members to the Church. As a result, RCT gatherings grew both in attendance and in the level of energy and participation of its members.

The Core Team held a newcomers evening to welcome the new people and help them know more about Refresh Church and its activities. They quickly became part of the Refresh family and some have already started serving the Church and the community.

Responding to God's Word

The autumn term was given over to exploring several prophetic words given to the Church. These included an encouragement for individuals to come out of their caves, their hiding places or places of comfort, and to ‘open the doors’ of their lives and the Refresh Centre to the community.

Reframing the Story for Today

RCT’s leadership continues to believe that the language used when telling the story of the Bible needs to change, because today’s culture no longer connects with the way it has been communicated in the past. Therefore, the Core Team worked hard to help members grow in their ability to communicate the Good News effectively through structured teaching plans that help reframe biblical stories for today, using a language that connects with today’s culture. RCT’s leader also ran an apologetics course to help members talk about cultural and faith issues in a way that sparks curiosity in the hearer.

Deployment of Church Funds and Resources

Throughout 2023, the Core Team continued to ensure RCT's vision and values underpinned all decisions relating to how Church funds and other resources were deployed. In this regard, the Core Team administered financial gifts from the Relief Fund to individuals both within and outside of RCT, to help alleviate hardship caused by the pandemic and the energy crisis resulting from the war in Ukraine.

The Church responded very positively to the fund-raising appeal for the mission trip to Nepal, enabling the mission team to bless several churches and ministries whilst they were there. See 'International Activities'.

In addition, with approval from RCT Trustees, the Core Team contributed financially to appeals from Christian charities requiring funds to continue their work.

Funds and resources were also deployed to support the various activities and initiatives outlined in the earlier part of this report.

Spiritual and Emotional Support

In addition to the practical aspects of Church life, the Core Team is responsible for the spiritual and emotional well-being of its members. In support of this, throughout 2023 the Team provided a programme of solid, scripture-based teaching at Sunday meetings for both adults and children, and a broad variety of mid-week adult small-group sessions for further learning, fellowship and mutual support. The Team also provided additional one-on-one care and support for both newcomers and long-time members who faced challenging life circumstances.

FINANCIAL REVIEW, INVESTMENT POLICY AND RESERVES

Regular financial giving and Gift Aid receipts were down slightly in 2023 at £134,000, compared with £139,000 in 2022. Revenues from hiring out the Refresh Centre facilities were also down slightly in 2023: £7,000 versus £8,000 in 2022, reflecting the 4 percentage points increase in RCT usage of the Centre, reducing slightly the availability for external hirers.

Regular expenditure in 2023 was lower, at around £146,000 compared with £154,000 in 2022, due mainly to reduced spend on payments made to third parties for support with missional activities. Including all other income, expenses overall were higher than receipts, resulting in a reported financial loss of approximately £2,000 from RCT's regular activities in the year.

RCT's financial control systems and processes are strong, enabling RCT to continue to keep costs tightly under control. Total reserves at the end of 2023 stood at £258,000. Given RCT's projected budget for 2024 implies an average quarterly expenditure of £40,000, the Trustees are satisfied that the goal of retaining a rolling reserve of three months' expenditure will be met.

Reserves Policy

RCT's policy is to have a reserve fund to cover one full quarter's expenditure and any one-off additional costs associated with its property leases. As it is unlikely revenues will decline instantly to zero, RCT Trustees believe this is a sensible level of reserves to hold for RCT to continue on a going-concern basis. Although the quarterly spend is £40,000, there is an additional commitment of £25,000 for super rent and dilapidations that the Trustees feel should be covered. This additional sum is reducing monthly and will be reviewed on an annual basis. Despite these commitments, RCT will be able to spend at 2023 levels in 2024, whilst continuing to have the flexibility to take on special projects should RCT leadership be inspired by new ideas for expressing God's love in the community in the year ahead.

The reserves are reviewed at every Trustees meeting and should they drop below the threshold level, the Trustees would develop a plan to either increase revenues or reduce costs.

Staffing

During 2023 the staffing levels were:

- 1 Part-time Church Coordinator
- 1 Part-time Core Team member and Worship Leader
- 1 Part-time Refresh Centre and Mission Coordinator

Voluntary work was also undertaken from time to time to assist the operations of the Refresh Centre.

Sports Consultant

The employment of SportsForce International (SFI) Limited is reviewed annually covering the period 1st April to 31st March. The Trustees intend to ask SFI to continue undertaking work in respect of supporting and advising on sporting activities for the Trust in the following year. The expansion of this work to meet a national need will also continue to be supported.

FUTURE PLANS

As part of RCT's growing partnership with Bless and Latymer Pioneer churches, it has agreed to have a weekend away together every other year – the next being in January 2024. In 2025 and the other in-between years, the three churches will have a day away together. This rhythm recognises the value of times away, without overburdening RCT members with the cost of full weekends away every year. On top of these times away, the three Pioneer churches will plan one or two other joint events in a year.

Apostolic oversight of RCT's Core Team and Refresh Church will continue to be sought through input from RCT's two oversight partners.

Responding to what RCT's leadership believes God is saying to Refresh Church, RCT will seek ways to 'open its doors' to the community. The aim is to create a greater flow of people through the Refresh Centre and the homes of RCT members, with the hope that many will find faith and life in Jesus. To help increase awareness, RCT will hold

two or three lunches for the community in the Refresh Centre during 2024. RCT will also seek to encourage increased footfall by offering the Refresh Centre facilities and general hospitality to external organisers of local initiatives and community events. In addition, RCT is holding conversations around starting regular community gatherings in the Centre. Several ideas are being explored, including gathering around coffee, cake and a chat, or a craft activity. A regular men's evening will start in 2024.

To build on its reputation as a sanctuary for the presence of the love of Jesus and the power of the Holy Spirit, RCT will pursue opportunities to host other Christian organisations seeking to encourage the presence of God within the Refresh Centre.

RCT leadership will continue to help members and other individuals find life in Jesus through a structured teaching programme on the Bible, developing a more relational theology and a language that helps communicate faith more effectively in today's culture.

In October 2024, following on from the success of 2023, RCT will participate in a second mission trip to Nepal. This will bless the churches and communities with whom RCT's current leader has partnered for 20 years. It will also provide a significant discipleship opportunity for those who take part in the visit.

Changing the demographic profile of Refresh Church will continue to be a priority in 2024. As part of the demographic change, RCT will seek to:

- Equip and give more responsibility to up-and-coming future leaders
- Recruit a future leader of the Core Team to take Refresh Church into the next season.

Recognising that a demographic change might take some time, and to further facilitate the good work being undertaken by the current Core Team, RCT will provide financial and practical support to the current leader and his family as they seek to move into the area.

In addition, to support its forward planning and ensure the long-term viability of the charity, RCT will continue to seek to develop the skills of a number of its people to help create a succession plan for both the Trustees and Core Team.

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES/DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023**

Statement of Directors' Responsibilities:

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of the surplus or deficit of the Charity. In preparing those financial statements the Board is required to:-

- a)** select suitable accounting policies and then apply them consistently;
- b)** make judgements and estimates that are reasonable and prudent;
- c)** prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Charity will continue in operation;
- d)** state whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements.

The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which are sufficient to show and explain the Charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are also responsible for the contents of the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the year ended 31st December 2022 and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on : **2.7.24**

Signed on their behalf by Director: **A Kelly**

Printed Name: Mr. A. Kelly

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the Trustees on my examination of the accounts of Refresh Church Trust for the year ended 31st December 2023.

As the Charity's Trustees (who are also the Directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Responsibilities and basis of report

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the 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 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

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.

Date: 4.7.24

Signed:



K Gomes FCIE MAAT
Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOME FROM:						
Donations & Legacies	3a	126,696	-	7,950	134,646	138,992
Other Trading Activities	3b	7,165	-	-	7,165	8,092
Investments	3c	2,726	-	-	2,726	345
Charitable Activities	3d	-	-	-	-	3,305
Other	3e	-	-	-	-	200
TOTAL INCOME		136,587	-	7,950	144,537	150,934
EXPENDITURE ON:						
Charitable Activities	4a	125,670	-	18,200	143,870	151,584
Raising Funds	4b	-	-	-	-	-
Other Costs	4c	2,583	-	-	2,583	2,695
TOTAL EXPENDITURE		128,253	-	18,200	146,453	154,279
NET INCOME/(EXPENDITURE)		8,334	-	(10,250)	(1,916)	(3,345)
Transfer Between Funds	6	(9,600)	-	9,600	-	-
NET MOVEMENT IN FUNDS		(1,266)	-	(650)	(1,916)	(3,345)
RECONCILIATION OF FUNDS:						
Total Funds Brought Forward		249,399	-	10,519	259,918	263,263
TOTAL FUNDS CARRIED FORWARD		248,133	-	9,869	258,002	259,918

Movements on all reserves and all recognised gains and losses are shown above. All of the Charity's operations are classed as continuing.

The notes on pages 19 to 27 form part of these financial statements.

REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET
AS AT 31ST DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	31-Dec-23 Total £	31-Dec-22 Total £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Current Assets					
Debtors & Prepayments	8	37,533	1,498	39,031	43,510
Cash at Bank and in Hand	7	213,026	8,371	221,397	218,743
Total Current Assets		250,559	9,869	260,428	262,253
Creditors: due within one year	9	2,426	-	2,426	2,335
NET CURRENT ASSETS		248,133	9,869	258,002	259,918
TOTAL ASSETS less current liabilities		248,133	9,869	258,002	259,918
NET ASSETS		248,133	9,869	258,002	259,918
Funds of the Charity					
General Funds		248,133	-	248,133	249,399
Designated Fund	5	-	-	-	-
Restricted Funds	6	-	9,869	9,869	10,519
		248,133	9,869	258,002	259,918

Directors' Responsibilities:

The charitable company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 24.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Directors on : **2.7.24**

Signed on their behalf by Director: **A Kelly**

Printed Name: Mr. A. Kelly

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

The 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) (effective 1 January 2019) - Charities SORP (FRS102)) and incorporating update bulletin 1, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

The functional currency of the Charity is sterling (£).

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the Charity's operation and in order to comply with the requirements of the SORP.

The Charity has opted to prepare its accounts using natural categories.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period

Material prior period errors and changes to previous accounts

There have been no changes to the previous financial year accounts.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Income

Recognition of Income

These are included in the Statement of Financial Activities (SoFA) when:

- the Charity becomes entitled to the income;
- it is more likely than not that the Trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Tax Reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Gifts in Kind

Gifts in kind for use by the Charity are included in the SoFA as income from donations when receivable.

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the Charity or have been met.

Government Grants

The Charity has not received government grants in this reporting period .

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the Charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Donated Services and Facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the Charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the Charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Expenditure and liabilities

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and Support Costs

Support costs represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the Charity and its compliance with regulation and good practice.

Employee benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Redundancy cost

The Charity made no redundancy payments during the reporting period.

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The Charity has creditors which are measured at settlement amounts less any trade discounts.

Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

Fixed Tangible Assets

Tangible fixed assets for use by the Charity, these are capitalised if they can be used for more than one year, and cost at least £1,500. They are valued at cost or, if gifted, at the value to the Charity on receipt.

Depreciation Expenses

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied per annum are as follows:

Equipment 25% - Reducing Balance Basis

2. TANGIBLE FIXED ASSETS

		General Equipment £	First Fruits £	Refresh in the Park £	2023 Total £
Cost	01-Jan-23	1,727	3,415	406	5,548
Transfers		-	-	-	-
Cost at	31-Dec-23	<u>1,727</u>	<u>3,415</u>	<u>406</u>	<u>5,548</u>
Depreciation	01-Jan-23	1,727	3,415	406	5,548
Charge		-	-	-	-
Depreciation at	31-Dec-23	<u>1,727</u>	<u>3,415</u>	<u>406</u>	<u>5,548</u>
Net Book Value	31-Dec-23	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Book Value	31-Dec-22	-	-	-	-

The annual commitments under non-cancelling operating leases, capital commitments, contingent liabilities are as follows:

31st December 2023 : None

31st December 2022 : None

REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

3. INCOME

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
a) Donations & Legacies						
Gifts & Donations	6	104,617	-	7,080	111,697	113,152
Gift Aid Tax Recovered	6	22,079	-	870	22,949	22,840
Grants (Covid Support)		-	-	-	-	3,000
Grants (Other)	6	-	-	-	-	-
		126,696	-	7,950	134,646	138,992
b) Trading Activities						
Letting Income		7,115	-	-	7,115	8,092
Fees & Supplies		50	-	-	50	-
		7,165	-	-	7,165	8,092
c) Investments						
Interest		2,726	-	-	2,726	345
		2,726	-	-	2,726	345
d) Charitable Activities						
Conference Income		-	-	-	-	75
Fundraising Events		-	-	-	-	263
Youth Work		-	-	-	-	2,967
		-	-	-	-	3,305
e) Other Income						
Refunds and Repayments		-	-	-	-	200
		-	-	-	-	200

REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

4. EXPENDITURE ON:

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
a) Charitable Activities						
Activities & Events Costs		790	-	-	790	2,746
Books & Publications		179	-	-	179	327
Caretakers Costs		1,601	-	-	1,601	983
Catering Costs		614	-	-	614	463
Equipment Costs		855	-	-	855	2,437
Gifts & Grants		1,645	-	500	2,145	3,525
Gifts to Organisations		4,984	-	-	4,984	8,510
Insurance Costs		3,316	-	-	3,316	2,201
Leadership Fees (incl consultancy)		20,629	-	-	20,629	18,477
Mission Costs (incl consultancy)		1,690	-	-	1,690	7,080
Office Costs		1,162	-	-	1,162	748
Payroll Costs		501	-	-	501	517
Rent & Rates		33,822	-	-	33,822	34,425
Repairs & Maintenance		1,995	-	-	1,995	790
Salaries & Wages	10	34,824	-	-	34,824	34,824
Speakers Gifts		3,329	-	-	3,329	1,876
Sports Ministry	6	-	-	17,700	17,700	17,700
Sundry Expenses		119	-	-	119	2
Support Reach Across		2,400	-	-	2,400	2,400
Support Links International		900	-	-	900	900
Support of Pioneer		3,720	-	-	3,720	2,920
Training Costs		1,022	-	-	1,022	1,627
Utility Costs		5,095	-	-	5,095	4,049
Website Costs		326	-	-	326	338
Youth & Children's Work		152	-	-	152	1,719
		125,670	-	18,200	143,870	151,584
b) Raising Funds						
Fees for Services		-	-	-	-	-
		-	-	-	-	-
c) Other Costs						
<u>Governance</u>						
Bank Charges		252	-	-	252	179
Independent Examiners Fees	9	1,350	-	-	1,350	1,350
Legal & Professional Fees		981	-	-	981	1,166
		2,583	-	-	2,583	2,695

REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

5. DESIGNATED FUNDS

The Charity held no designated funds during this or the previous financial period.

6. RESTRICTED FUNDS

	CURRENT FINANCIAL YEAR					
	Balance 01-Jan-23 £	Opening bal adjustment £	Income £	Expenditure £	Transfer Between Fund: £	Balance 31/12/203 £
CAP	168	-	-	-	-	168
First Fruits	102	-	-	-	-	102
Relief Fund	7,148	-	-	(500)	-	6,648
Sports Ministry	3,101	-	7,950	(17,700)	9,600	2,951
	10,519	-	7,950	(18,200)	9,600	9,869

The 2023 transfers between funds represent:

	£	Purpose
<u>Sports Ministry</u>	9,600	Top up from general funds
TOTAL	9,600	

	PRIOR FINANCIAL YEAR					
	Balance 01-Jan-22 £	Opening bal adjustment £	Income £	Expenditure £	Transfer Between Fund: £	Balance 31-Dec-22 £
CAP	168	-	-	-	-	168
First Fruits	102	-	-	-	-	102
Relief Fund	7,148	-	-	-	-	7,148
Sports Ministry	376	-	10,825	(17,700)	9,600	3,101
	7,794	-	10,825	(17,700)	9,600	10,519

The 2022 transfers between funds represent:

	£	Purpose
<u>Sports Ministry</u>	9,600	Top up from general funds
TOTAL	9,600	

REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

6. RESTRICTED FUNDS (continued)

The CAP Fund relates to income and expenditure received and spent on the debt counselling service.

The First Fruits Fund: is a biblical principal of giving a lump sum at the beginning of the year before personal annual income is known and trusting God to provide sufficient personal finances for the rest of the year. The First Fruits Fund was initiated many years ago but has not operated every year. In January 2019, it was used for offerings towards the refurbishment of the newly leased property of 131 Walton Road.

The Relief Fund is used for relief of poverty either locally, nationally or internationally.

The Sports Ministry Fund: this fund is primarily used to support the ministry of SFI that runs various sporting outreach activities within the community. It includes walking football teams, youth football teams, golf matches and competitions including golf weekends away.

There are no restricted funds in deficit at 31st December 2023 (2022: None). The restricted funds held by the Charity are represented by cash reserves and gift aid tax debtor and are to be expended as specified above.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31-Dec-23 £	31-Dec-22 £
Cash at Bank & in Hand	213,026	-	8,371	221,397	218,743
	213,026	-	8,371	221,397	218,743

8. DEBTORS & PREPAYMENTS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31-Dec-23 £	31-Dec-22 £
Tax Recoverable	37,533	-	1,498	39,031	43,510
	37,533	-	1,498	39,031	43,510

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31-Dec-23 £	31-Dec-22 £
Independent Examiners Fees	1,350	-	-	1,350	1,350
Pension Contributions (current year)	371	-	-	371	408
Social Security Costs	156	-	-	156	159
Credit Card	549	-	-	549	418
	2,426	-	-	2,426	2,335

10. STAFF COSTS AND NUMBERS

	2023 £	2022 £
Gross Wages and Salaries	33,191	33,192
Employer's National Insurance Costs (after allowance)	-	-
Pension Contributions	1,633	1,633
Previous year/s Pension costs (underpaid)	-	-
	34,824	34,824

Employees who were engaged in each of the following activities:

	2023 TOTAL	2022 TOTAL
Activities in furtherance of Charity's objects	3	3

REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

10. STAFF COSTS AND NUMBERS (continued)

The Charity operates a PAYE scheme to pay employed members of staff and no employees received emoluments in excess of £60,000. (2022: None). The Charity engaged the services of one self-employed person via their limited company to provide mission support in furthering the Charity's objects. The amount paid during this financial year was £1,690 (2022: £7,080). The Charity engaged one self-employed person via a consultancy agreement to provide leadership services in furthering the Charity's objects. The amount paid during this financial year was £20,629 (2022: £18,477). The Charity also engaged the services of SFI SportsForce International. The amount paid during this financial year was £17,700 (2022: £17,700) - see note 6 for further detail on the Sports Ministry Fund.

11. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

The Company is Limited by Guarantee and is a Charity registered with the Charity Commission number 1139476 and is not, therefore, subject to Corporation Tax and does not have a Share capital.

Note	2023 £	2022 £
Surplus / Deficit for the financial year	(1,916)	(3,345)
Prior Year Adjustment	-	-
Other Recognised Gains	-	-
	<u>(1,916)</u>	<u>(3,345)</u>
Balance Brought Forward	259,918	263,263
Closing Funds at 31st December	<u>258,002</u>	<u>259,918</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-23 £	Total 31-Dec-22 £
Tangible Fixed Assets	-	-	-	-
Net Current Assets	248,133	9,869	258,002	259,918
Long term Liabilities	-	-	-	-
TOTAL	<u>248,133</u>	<u>9,869</u>	<u>258,002</u>	<u>259,918</u>

13. PAYMENTS TO DIRECTORS AND RELATED PARTIES

All payments received by the directors and related parties during the financial year, were for reimbursements of expenses incurred in furthering the Charity's objects.

No other payments were made to directors or any persons connected with them during this financial period. No other material transaction took place between the Charity and a director or any person connected with them.

14. RISK ASSESSMENT

The directors actively review the major risks which the Charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023**

15. RESERVES POLICY

The directors have considered the level of reserves they wish to retain, appropriate to the Charity's needs. This is based on the Charity's size and the level of financial commitments held. The directors aim to ensure the Charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the Charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the Charity should undertake.

REFRESH CHURCH TRUST

England & Wales - Charity number 1139476

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2022**

**REFRESH CHURCH
TRUST**

(A Company Limited by Guarantee)

**CHARITY REGISTRATION NUMBER 1139476
COMPANY REGISTRATION NUMBER 07455600**

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

CONTENTS

Page 3	Legal and Administrative Information
Page 4 to 13	Trustees/Directors' Report
Page 14	Statement of Financial Activities
Page 15	Balance Sheet
Pages 16 to 23	Notes to the Financial Statements
Page 24	Independent Examiner's Report to the Directors

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

LEGAL AND ADMINISTRATIVE INFORMATION

OTHER NAMES	Molesey Community Church Trust (Old Name)
CHARITY REGISTRATION NUMBER	1139476
COMPANY REGISTRATION NUMBER	07455600
DATE OF INCORPORATION	30th November 2010
START OF FINANCIAL YEAR	1st January 2022
END OF FINANCIAL YEAR	31st December 2022
TRUSTEES THAT SERVED DURING THE YEAR TO 31ST DECEMBER 2022	Mr. A. Kelly (Chair) Mrs. J. Gibson (Treasurer) Mr. I. Hood Ms. M. Meade
(ALSO THE DIRECTORS UNDER COMPANY LAW)	Mr R. Roper (resigned 31st October 2022)

The existing Trustees appoint any new Trustees following the provisions laid out in the Charity's governing instrument.

GOVERNING INSTRUMENT

Memorandum and Articles Incorporated on 30th November 2010. As amended by Certificate of Incorporation on Change of Name Dated 10th November 2014.

OBJECTS

a) To advance the Christian religion in accordance with the statement of beliefs appearing in the schedule hereto and in particular in the county of Surrey, the United Kingdom or the World. **b)** To relieve persons who are in conditions of need or hardship and promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Surrey, the United Kingdom or the World as the Trustees from time to time may think fit. **c)** To provide or assist in the provision of facilities in the interest of social welfare for recreation and leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

CORRESPONDENCE ADDRESS	129 Walton Road East Molesey Surrey KT8 0DT
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PRIMARY BANKERS	Lloyds Bank Plc 83 High Street Walton on Thames Surrey KT12 1DU
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PROFESSIONAL ADVISORS	SportsForce International Limited 1 Merton Way West Molesey Surrey KT8 1PG
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INDEPENDENT EXAMINER	Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham PO18 8NF
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**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES/DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

TRUSTEE'S REPORT FOR THE YEAR FROM 1ST JANUARY 2022 TO 31ST DECEMBER 2022

2022 saw the return of full-year opening of the Refresh Centre post-pandemic and life in Refresh Church and the Refresh Centre returned swiftly to gathering in-person and connecting face-to-face with Refresh Church Trust's external community.

Refresh Church Trust's strapline 'Finding life in Jesus' became ever more pertinent as individuals sought to recover from physical, emotional, financial and other wounds inflicted by the Covid-19 pandemic. 'Finding life in Jesus' epitomises the very essence of Refresh Church Trust's being and reflects the heart of its desire to bring Jesus' love, joy and freedom to all those who don't yet know Him, transforming lives, healing brokenness and restoring hope.

Refresh Church Trust's values embody its distinctive character of building strong, caring relationships both within and outside the church, of generosity to all, and of inclusivity: everyone belongs and is valued equally, whatever their faith or circumstances. The Bible is the bedrock on which Refresh Church Trust's values and actions are based, and every facet of its activity is underpinned by prayer.

With a new leader at the helm of Refresh Church and an expanded core team (see Management Achievements section), 2022 has been a year where both individually and corporately, Refresh Church Trust has continued to build connections with a wider section of the community, whilst living out its core values of love, generosity and inclusivity.

HISTORY, OBJECTIVES AND ACTIVITIES OF THE TRUST

Molesey Community Church was started in 1986 and became a Registered Charity on 29th November 1995: Molesey Community Church Trust (MCCT). MCCT became an incorporated charity on 30th November 2010 (Reg No. 07455600 Charity Number 1139476) and on 26th October 2014 changed its name to Refresh Church Trust (RCT). The change of name harmonised the Church's identity with the Refresh Centre – RCT's spacious, versatile church and community meeting facility located in East Molesey's main shopping street – presenting one 'brand' that connected the Centre to the Church.

RCT is linked to the Pioneer national network of churches and supports a number of Pioneer-related initiatives. It is also a member of the Evangelical Alliance.

The objectives of the Trust are a) To advance the Christian religion in accordance with the Statement of Beliefs appearing in the schedule hereto and in particular in the county of Surrey, the United Kingdom or the World; b) To relieve persons who are in conditions of need or hardship and promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Surrey, the United Kingdom or the World as the Trustees from time to time may think fit; c) To provide or assist in the provision of facilities in the interest of social welfare for recreation and leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances, with the object of improving their conditions of life.

MANAGEMENT AND GOVERNANCE ARRANGEMENTS

The Articles of Association provides for a minimum of three with no maximum number of Trustees. New Trustees are appointed following a consultation between Trustees and church leaders. In the first instance, Trustees discuss and nominate a number of suitable appointments for church leaders to endorse. Subsequently, candidates are approached to determine if they wish to take on the responsibility of Trustee. If a positive response is received then ratification of the appointment is made at the next Trustees meeting. A new Trustee receives copies of the previous year's annual report and a copy of the Charity Commissions leaflet advising the obligations of a Trustee. During their tenure, Trustees have access to guidance and training sessions from Trust Advice, to which RCT subscribes.

The Trustees confirm that they have complied with their duty to have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES/DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

PROCEDURES AND POLICIES

Normally, the Trustees meet four times per year to consider financial considerations of the Trust, staffing procedures and arrangements, property requirements and safeguarding arrangements falling within the objectives of the Trust.

In 2022 the Trustees met formally once via Zoom. Minutes of the formal meetings are kept on record. In addition, a number of administrative actions have been considered during informal meetings and circulated by electronic exchange.

ACHIEVEMENTS AND PERFORMANCE OF THE TRUST

Throughout 2022 RCT remained active Locally, Nationally and Internationally.

Local Church Activities

Sunday meetings: Following feedback from RCT members regarding the previous year's rhythm of meetings, an amended rhythm was introduced from January to September 2022:

- Once-a-month 'Refreshers' – children's church, with adults meeting online
- Once-a-month 'Presence' – an evening meeting
- Other Sundays – adult and children's church together

Including replay figures, each online livestream was viewed an average of 70 times, with people tuning in from multiple locations across the UK and overseas. As the figures include replay views, it is not clear how many of these are unique views versus repeat visits.

From October 2022, instead of meeting online when Refreshers was held, adults met in groups of 6-12 in other people's homes for 'Refresh@home' where they watched and discussed a recorded talk, prayed together and shared fellowship and hospitality with each other.

Also from October, the monthly evening Presence meeting was replaced by 'Every Member in Ministry' – a monthly morning meeting where, instead of a formal talk, attendees were encouraged to share stories, scriptures, prophetic words to inspire and support each other and the work of RCT.

Throughout 2022, 30-35 adults and 4-7 children (under the age of 16 years) attended the regular Sunday meetings.

Refreshers: This children's church was held once a month in the Refresh Centre with 8-14 children attending each time, including a few whose families were not church-goers. Each session included a Bible story, craft activities linked to the week's Bible theme, and games.

Healing meetings: Two evening healing meetings were held during the year, led by RCT's 'Power to Heal' team. The meetings were attended by a mix of RCT and non-RCT members. Several people requested prayer and the team witnessed cases of healing that confounded medical professionals.

In addition, the Power to Heal group met fortnightly in the Refresh Centre to offer healing prayer in person to anyone both within and outside RCT who sought healing. On the alternate weeks, the group met via Zoom or WhatsApp to pray for all the healing needs they had received. Through the intercessory prayers of this group, several individuals received supernatural healing for their ailments – healing that was verified by medical professionals.

Mid-week church groups: Over the year, five to seven different groups were run on a weekly or twice-monthly basis either on Zoom, in the Refresh Centre or at individuals' homes, with approximately 79% of regular RCT attendees participating in one or more of the groups. Each group focussed on a different topic ranging from prayer, becoming God's conduit for blessing others, and the meaning of certain passages of scripture for today's world, to God in business, deepening one's relationship with God and enjoying the adventure of following Jesus.

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES/DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Refresh Centre Usage

The Refresh Centre was open throughout 2022 and hosted approximately 5700 visits during the year.

Of the 700 plus hours booked for usage, the split was roughly 69% external hirers and 31% RCT usage, representing a small shift in balance from 2021 when external hirers accounted for 65% of the usage. From a footfall perspective, the ratios were 61% for external hirers and 39% for RCT.

In addition to the booked hours, the Refresh Centre was used on an ad hoc basis by church members, for which there are no recorded statistics.

Regarding external hirers, RCT supports bookings made by not-for-profit organisations offering community services in line with RCT's heart and mission, by either waiving the booking fee or charging a minimal sum to cover costs. Examples include **Molesey Clothing Exchange**, a community clothes swap facility enabling people to exchange items of clothing on a one-for-one basis for a minimal door donation which is given to local charities; and **Elevate Life**, a specialised youth group for young people with a range of anxiety, stress and mental health issues. The group provides gentle and supportive coaching to help manage anxiety, nurture talents, and build friendships and confidence. It also helps them engage effectively with adults.

Local Community-Focussed Activities

Art from the Heart: Evenings when both church and community come together to paint, chat and encourage each other. Copies of the paintings are used at a variety of RCT and community events throughout the year to speak blessing and encouragement to people in Molesey and beyond. Twelve art evenings were held online during 2022 and ten sessions in person in the Refresh Centre, with 8-14 people attending each session. Roughly 60% of these were from RCT and 40% from the community.

Alpha Course: An 11-week course enabling people to explore the Christian faith was run in the Refresh Centre from October to December. Seven guests attended regularly, two of whom opted to join a new RCT mid-week group starting in 2023.

Common Room: From January to end October, RCT conducted a weekly programme of activities for 8- to 12-year-olds designed to improve mental health. Activities included a physical game, creative activity, mindfulness and eating together. Seven children attended each session that was run by two RCT members and a trained children's worker.

Refresh Cooks: A cooking course of four to five sessions for eight children aged 9-11 years, enabling them to learn basic knife and cooking skills, taste a wide range of fruit and vegetables, and grow in confidence. During the course, children learned to prepare the elements of a simple 3-course meal and in the final session put the skills together to cook a celebration meal for an invited family member. The course included aspects of well-being, including mindfulness and affirmation. Overseen by a qualified chef to ensure all food safety requirements were met, the course was run twice during the year supported by several RCT and other volunteers to ensure safe levels of supervision. RCT worked closely with Spurgeon's children centre who funded the two courses, referred children and helped staff many of the sessions. RCT was supported also by a local school who referred some children.

International Ladies' Tea: an opportunity for RCT and its guests to deepen friendships and connections across the community with women of all nationalities. The event brought together 20-25 ladies (15-18 guests) for an afternoon of fun, food and friendship, with several guests meeting others of their own nationality for the first time since living in the area.

Saturday Street Mission: During the year, RCT continued its initiative of displaying the paintings produced during the Art from the Heart evenings for an hour or two on key footfall areas, and providing a listening ear, words of encouragement and prayer for people passing by. Ten events took place, resulting in several people responding positively to the words of knowledge and encouragement spoken over them by the RCT team through the painting they had chosen.

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**REPORT OF THE TRUSTEES/DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Molesey Churches Night Shelter: As in previous years, RCT supported the Night Shelter for homeless people, which for winter 2021-2022 was located within a local community hall and managed by another local church. RCT encouraged its members to volunteer for cooking and serving shifts to support the eight or so guests.

Christmas Lunch on Jesus: In December, RCT partnered once again with Doxa Deo church in Surbiton and other churches, providing 30 RCT and other local volunteers to help pack and deliver 1,100 food hampers to families in need across South West London. The hampers contained ingredients needed to create a full Christmas lunch for 6-8 people, plus a voucher to purchase the accompanying meat, poultry or a non-meat alternative. This year, 109 of the hampers were delivered by RCT to homes in its local borough, feeding approximately 450 people. These 109 families were referred to RCT by local children's and family centres, foodbanks, debt counselling agencies and schools.

Volunteering: In addition to RCT organised activities, RCT members engaged individually with the community in a variety of ways including providing professional counselling services, coordinating Neighbourhood Watch activities and volunteering for Molesey Care – a local charity providing transport for individuals requiring help in getting to medical appointments, carrying shopping and other needs. In addition, several members took advantage of the Queen's Platinum Jubilee celebration to organise street parties for their neighbours.

Local Community Events

As in previous years, RCT played a large role in three, annual, **local community events** that bring all corners of the town together:

Molesey Carnival: A summer event at which RCT partnered with other Molesey churches to provide a free pop-up café with cakes and biscuits made by RCT members, face-painting, healing prayer, and encouraging words inspired by the display of Art from the Heart paintings. Well over 300 cakes and 80 or more pieces of inspired art were given away at the event.

Magical Molesey: A pre-Christmas fair to stimulate business on the high street and encourage families to shop locally. RCT managed the main staged event; provided the Santa; gave words of encouragement and blessing through its Art from the Heart paintings to a large number of people who received the painting as a gift; and supplied stewards to manage road and pedestrian traffic. The Refresh Centre ran a craft table for children and offered free mince pies and mulled wine to 70 or more people who came through the door.

Love Molesey: A project initiated by five Molesey churches, including RCT, with the aim of showing love to the Molesey community in the four-week period leading up to Easter by organising activities and events that benefit the neighbourhood. The programme attracted the support of many members of the local community who, together with church-goers, delivered a range of activities from car washing and litter-picking to clothes swaps and tea parties.

As part of the Love Molesey initiative, RCT hosted an afternoon tea for 50 senior residents, with a fun quiz, bingo and singalong. RCT also ran an Easter colouring competition with a local school and displayed the 45 entries in the Refresh Centre window. The competition provided an excellent opportunity for RCT members to build relationship with the school, present the prizes and give pupils some of its inspired art in return.

Sports Initiatives

Various sporting activities were arranged and supported by RCT, with the aim of reaching out to the community. These activities were supported through the work of SportsForce International Limited (SFI):

Walking Football: During 2022, RCT continued to co-ordinate Walking Football sessions at Xcel, the local council leisure centre. The number of participants increased throughout the year to reach the highest annual number ever: 285 unique individuals. Six Xcel teams took part in the Surrey County FA Walking Football League for which RCT provided management time for the event organisation. The League expanded in length and size post Covid, running from March to November. Contact was maintained with team leaders throughout the year mainly via zoom and WhatsApp. Referees were recruited, trained and encouraged throughout the year. A record

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**REPORT OF THE TRUSTEES/DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

number of 406 sessions were provided with 8476 participants, overseen by RCT member Mark Blythe.

During the year, Walking Football activities were arranged for the Charity Foundation arms of Chelsea and Fulham Football clubs. High profile tournaments and friendly matches took place, providing many pastoral opportunities to support individuals going through difficult periods.

Special Recognition: RCT member Mark Blythe was honoured by the Football Association (FA) who selected him as a grassroots expert to provide guidance to the FA in its Walking Football Advisory Group. The FA also nominated Mark for a Nationwide "Mutual Respect Award" for going the extra mile within Walking Football. Mark's work in this area is supported also by RCT.

Sporting Memories: As an adjunct to Walking Football and in conjunction with Fulham Football Club Foundation, RCT continued to run Sporting Memories, a weekly programme of re-living sporting highlights and memories to stimulate emotions and memory cells for those aged 50 and over, followed by an hour of walking football to raise the heart rate and improve activity levels of participants. Over the year, 849 people participated in the 46 sessions that were held.

Golf: RCT held its 18th Refresh Open golf event during the year and its 14th 3-day Golf Tour in Devon, with the latter attracting 14 participants. RCT also organised the annual Refresh Church vs Europa Pub golf match. In addition, various pairs and fours played throughout the year as desired.

Fit Lives: During the year, RCT continued to run Fit Lives at the local council leisure centre. Fit Lives is a chaplaincy project enabling RCT to provide a listening ear/befriending service to the Centre users and staff. RCT co-ordinated a team of 12 members who attended the leisure centre regularly throughout the week to provide this service.

Moves Lite: A locally held, low-impact aerobic dance class for seniors, following which RCT members hosted twice-monthly coffee mornings in the Refresh Centre to enable participants to socialise and develop friendships.

General: Alongside RCT-organised sports activities, church members were encouraged to participate in and support local running, cycling and other events, and to use their gym membership and other fitness activities to help build supportive community relationships.

National Activities

RCT has been involved in several national initiatives in 2022:

Pioneer Trust: Increased financial support was given to the multi-faceted work and ministry of the Pioneer Trust. In addition, ties with Pioneer Trust were strengthened as RCT encouraged its members to participate in national Pioneer events, including the annual Leaders conference and Wildfires worship festival.

Fusion: Financial support was given to the Fusion initiative, which works with students to equip them for effective mission within universities and colleges.

Sports Ministry: RCT's experience was used to develop and support other Christian organisations in sports ministry including Ambassadors Football, Sports Chaplaincy UK and others. This action will be ongoing with reviews taking place on an annual basis.

Ambassadors Football Charity: A walking football element was organised for Ambassadors Football charity as part of its London Churches Football Tournament in the summer of 2022.

International Activities

The Gambia: During 2022, RCT continued its support for a mission worker in the Gambia. The individual is well known to RCT, having completed a year's training programme with the church several years ago, since when she and the church have maintained close links throughout her subsequent training and preparation to become a missionary. Whilst the individual receives practical and safeguarding covering from the Reach Across organisation (a UK-based charity specialising in working among unreached people groups), her pastoral care and well-being are

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overseen by RCT through regular video calls and other forms of communication. In addition, RCT contributes to her financial needs.

Africa and other developing countries: for several years, RCT has supported the work of Links International, a Christian charity committed to changing lives and transforming communities by helping the world's poor help themselves out of poverty. Its efforts focus on training people to help themselves and where necessary equipping them with the resources to make the most of their training. Projects range from healthcare and sanitation training to micro-enterprise initiatives. RCT continued to provide financial support in 2022.

MANAGEMENT ACHIEVEMENTS

New Leadership and Core Team

Following the 'Re-shape, Re-set, Re-fresh' initiative conducted in 2021, RCT appointed a new, experienced, church leader – Colin Barnes – effective from January 2022, along with three new members to the Core Team. Hence, from January 2022 the Core Team comprised 6 RCT members plus its new leader. Between them, the Core Team is responsible for managing the church's activities.

Amended Rhythm of Sunday Meetings

As mentioned earlier in the report, feedback from RCT members regarding the previous year's rhythm of meetings, led the Core Team to introduce an amended rhythm that maintained the monthly children's church (a core demographic objective) and increased the number of Sunday worship meetings.

Part way through the year, the Core Team invited further feedback which resulted in the monthly evening meeting being moved to the morning at which, in lieu of a formal talk, attendees were encouraged to share stories, scriptures and prophetic words to inspire and support each other and the work of RCT. In addition, the adults' online Livestream became a house group meeting enabling members to meet in each other's homes to discuss a recorded talk, pray together and share fellowship and hospitality with each other.

Partnership and Resource Sharing

A further result in 2022 of the 2021 'Re-shape, Re-set, Re-fresh' initiative, was closer partnership and sharing of resources with another Pioneer church: Bless Community Church. Members of RCT were invited to join the Bless congregation on their Away Day event in January and once a month, one of their Worship Leaders led worship at Refresh Church.

New Oversight Partner

RCT has two oversight partners to whom the Core Team reports. The partners are senior leaders of other churches within the Pioneer network and have responsibility for overseeing the spiritual and organisational health and integrity of Refresh Church. They were instrumental in helping RCT through its 'Re-shape, Re-set, Re-fresh' initiative. During 2022, one of the partners retired and was replaced, ensuring continuity of shared oversight by two non-RCT Christian individuals.

Reframing the Story for Today

Noting the way in which Western culture has changed so much and recognising the fact that the way RCT members communicate the Good News of Jesus will determine the response, RCT's leadership worked hard to help members grow in their ability to communicate the Good News effectively through structured preaching plans that help reframe biblical stories for today, using a language that connects with today's culture.

Deployment of Church Funds and Resources

Throughout 2022, the Core Team continued to ensure RCT's vision and values underpinned all decisions relating to how church funds and other resources were deployed. In this regard, the Core Team administered financial gifts from the Relief Fund to individuals both within and outside of RCT, to help alleviate hardship caused by the pandemic.

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FOR THE YEAR ENDED 31ST DECEMBER 2022**

In addition, with approval from RCT Trustees, the Core Team contributed financially to appeals from Christian charities requiring funds to continue their work.

Funds and resources were also deployed to support the various activities and initiatives outlined in the earlier part of this report.

Spiritual and Emotional Support

In addition to the practical aspects of church life, the Core Team is responsible for the spiritual and emotional well-being of its members. In support of this, throughout 2022 the Team provided a programme of solid, scripture-based teaching at Sunday Livestream and in-person meetings for both adults and children, and a broad variety of mid-week adult small-group sessions for further learning, fellowship and mutual support. The Team also provided additional one-on-one care and support for both newcomers and long-time members who were facing challenging life circumstances.

FINANCIAL REVIEW, INVESTMENT POLICY AND RESERVES

Regular financial giving and Gift Aid receipts were £136,000 in 2022 compared with £156,000 in 2021. This decline was due partly to national economic challenges impacting personal finances, and partly to the departure of a few individuals who were regular givers. Encouragingly, RCT saw the revenues from hiring out its Refresh Centre facilities start to rebuild (reaching £8,000) post Covid, indicating a desire for the local community to meet in person again and use the Refresh Centre as a venue to help build community spirit.

Regular expenditure in 2022 was higher than 2021, at around £154,000, due to the new church leader role being a paid position, increased engagement with the local community post Covid-19 restrictions, and a higher level of grants awarded to institutions. Including all other income, expenses overall were higher than receipts, resulting in a reported financial loss of approximately £3,000 from RCT's regular activities in the year.

RCT's financial control systems and processes are strong, enabling RCT to continue to keep costs tightly under control. Total reserves at the end of 2022 stood at £260,000. Given RCT's projected budget for 2023 implies an average quarterly expenditure of £40,000, the Trustees are satisfied that the goal of retaining a rolling reserve of three months' expenditure will be met.

Reserves Policy

RCT's policy is to have a reserve fund to cover one full quarter's expenditure and any one-off additional costs associated with its property leases. As it is unlikely revenues will decline instantly to zero, RCT Trustees believe this is a sensible level of reserves to hold for RCT to continue on a going-concern basis. Although the quarterly spend is £40,000, there is an additional commitment of £25,000 for super rent that the Trustees feel should be covered also. This additional sum is reducing monthly and will be reviewed on an annual basis. Despite these commitments, RCT will be able to spend at 2022 levels in 2023, whilst continuing to have the flexibility to take on special projects should RCT leadership be inspired by new ideas for expressing God's love in the community in the year ahead.

The reserves are reviewed at every Trustees meeting and should they drop below the threshold level, the Trustees would develop a plan to either increase revenues or reduce costs.

Staffing

During 2022 the staffing levels were:

- 1 Part-time Church Coordinator
- 1 Part-time Core Team member and Worship Leader
- 1 Part-time Refresh Centre and Mission Coordinator

Voluntary work was also undertaken from time to time to assist the operations of the Refresh Centre.

Sports Consultant

The employment of SportsForce International (SFI) Limited is reviewed annually covering the period 1st April to 31st March. The Trustees intend to ask SFI to continue undertaking work in

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**REPORT OF THE TRUSTEES/DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

respect of supporting and advising on sporting activities for the Trust in the following year. The expansion of this work to meet a national need will also continue to be supported.

FUTURE PLANS

As part of RCT's growing partnership with Bless and Latymer Pioneer churches, a weekend away for all three communities together will be planned for January 2024. Apostolic oversight of RCT's Core Team and Refresh Church will continue to be sought through input from RCT's two oversight partners.

Responding to what RCT's leadership believes God is saying to Refresh Church, RCT will seek ways to "open its doors" to the community. The aim is to create a greater flow of people through the Refresh Centre and the homes of RCT members, with the hope that many will find faith and life in Jesus. To help increase awareness, RCT will hold two or three lunches for the community in the Refresh Centre during 2023. RCT will also seek to encourage increased footfall by offering the Refresh Centre facilities and general hospitality to external organisers of local initiatives and community events.

To build on its reputation as a sanctuary for the presence of the love of Jesus and the power of the Holy Spirit, RCT will pursue opportunities to host other Christian organisations seeking to encourage the presence of God within the Refresh Centre.

RCT leadership will continue to help members and other individuals find life in Jesus through a structured teaching programme on the Bible, developing a more relational theology and a language that helps communicate faith more effectively in today's culture.

In October 2023, RCT will lead a mission trip to Nepal. This will bless the churches and communities with whom RCT's current leader has partnered for 20 years. It will also provide a significant discipleship opportunity for those who participate in the visit.

Changing the demographic profile of the church will continue to be a priority in 2023. As part of the demographic change, RCT will seek to:

- Equip and give more responsibility to up-and-coming future leaders
- Recruit a future leader of the Core Team to take Refresh Church into the next season.

In addition, to support its forward planning and ensure the long-term viability of the charity, RCT will seek to develop the skills of a number of its people to help create a succession plan for both the Trustees and Core Team.

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**REPORT OF THE TRUSTEES/DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Statement of Directors' Responsibilities:

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of the surplus or deficit of the Charity. In preparing those financial statements the Board is required to:-

- a)** select suitable accounting policies and then apply them consistently;
- b)** make judgements and estimates that are reasonable and prudent;
- c)** prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Charity will continue in operation;
- d)** state whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements.

The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which are sufficient to show and explain the Charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are also responsible for the contents of the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the year ended 31st December 2022 and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the 5th September 2023....

Signed on their behalf by Director:

Printed Name: Mr. A. Kelly

REFRESH CHURCH TRUST
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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
INCOME FROM:						
Donations & Legacies	3a	128,167	-	10,825	138,992	182,124
Other Trading Activities	3b	8,092	-	-	8,092	3,937
Investments	3c	345	-	-	345	248
Charitable Activities	3d	3,305	-	-	3,305	-
Other	3e	200	-	-	200	283
TOTAL INCOME		140,109	-	10,825	150,934	186,592
EXPENDITURE ON:						
Charitable Activities	4a	133,884	-	17,700	151,584	130,809
Raising Funds	4b	-	-	-	-	-
Other Costs	4c	2,695	-	-	2,695	2,540
TOTAL EXPENDITURE		136,579	-	17,700	154,279	133,349
NET INCOME/(EXPENDITURE)		3,530	-	(6,875)	(3,345)	53,243
Transfer Between Funds	6	(9,600)	-	9,600	-	-
NET MOVEMENT IN FUNDS		(6,070)	-	2,725	(3,345)	53,243
RECONCILIATION OF FUNDS:						
Total Funds Brought Forward		255,469	-	7,794	263,263	210,020
TOTAL FUNDS CARRIED FORWARD		249,399	-	10,519	259,918	263,263

Movements on all reserves and all recognised gains and losses are shown above. All of the Charity's operations are classed as continuing.

The notes on pages 15 to 23 form part of these financial statements.

**REFRESH CHURCH TRUST
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**BALANCE SHEET
AS AT 31ST DECEMBER 2022**

	Note	Unrestricted Funds £	Restricted Funds £	31-Dec-22 Total £	31-Dec-21 Total £
Fixed Assets					
Tangible Assets	2				
Current Assets					
Debtors & Prepayments	8	42,012	1,498	43,510	46,772
Cash at Bank and in Hand	7	209,722	9,021	218,743	221,561
Total Current Assets		251,734	10,519	262,253	268,333
Creditors: due within one year	9	2,335		2,335	5,070
NET CURRENT ASSETS		249,399	10,519	259,918	263,263
TOTAL ASSETS less current liabilities		249,399	10,519	259,918	263,263
NET ASSETS		249,399	10,519	259,918	263,263
Funds of the Charity					
General Funds		249,399		249,399	255,469
Designated Fund	5				
Restricted Funds	6		10,519	10,519	7,794
		249,399	10,519	259,918	263,263

Directors' Responsibilities:

The charitable company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 24.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Directors on the 5th September 2023

Signed on their behalf by Director:

Printed Name: Mr. A. Kelly

**REFRESH CHURCH TRUST
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

The 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) (effective 1 January 2019) - Charities SORP (FRS102)) and incorporating update bulletin 1, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

The functional currency of the Charity is sterling (£).

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the Charity's operation and in order to comply with the requirements of the SORP.

The Charity has opted to prepare its accounts using natural categories.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period

Material prior period errors and changes to previous accounts

There have been no changes to the previous financial year accounts.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Income

Recognition of Income

These are included in the Statement of Financial Activities (SoFA) when:

- the Charity becomes entitled to the income;
- it is more likely than not that the Trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Tax Reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Gifts in Kind

Gifts in kind for use by the Charity are included in the SoFA as income from donations when receivable.

**REFRESH CHURCH TRUST
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the Charity or have been met.

Government Grants

The Charity has not received government grants in this reporting period (2021: the Charity received grants in the form of Covid support grants from local government).

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the Charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Donated Services and Facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the Charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the Charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Expenditure and liabilities

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and Support Costs

Support costs represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the Charity and its compliance with regulation and good practice.

Employee benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Redundancy cost

The Charity made no redundancy payments during the reporting period.

**REFRESH CHURCH TRUST
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The Charity has creditors which are measured at settlement amounts less any trade discounts.

Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

Fixed Tangible Assets

Tangible fixed assets for use by the Charity, these are capitalised if they can be used for more than one year, and cost at least £1,500. They are valued at cost or, if gifted, at the value to the Charity on receipt.

Depreciation Expenses

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied per annum are as follows:

Equipment 25% - Reducing Balance Basis

2. TANGIBLE FIXED ASSETS

		General Equipment	First Fruits	Refresh in the Park	2022 Total
		£	£	£	£
Cost	01-Jan-22	1,727	3,415	406	5,548
Transfers		-	-	-	-
Cost at	31-Dec-22	<u>1,727</u>	<u>3,415</u>	<u>406</u>	<u>5,548</u>
Depreciation	01-Jan-22	1,727	3,415	406	5,548
Charge		-	-	-	-
Depreciation at	31-Dec-22	<u>1,727</u>	<u>3,415</u>	<u>406</u>	<u>5,548</u>
Net Book Value	31-Dec-22	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Book Value	31-Dec-21	-	-	-	-

The annual commitments under non-cancelling operating leases, capital commitments, contingent liabilities are as follows:

31st December 2022 : None

31st December 2021 : None

REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022

3. INCOME

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
a) Donations & Legacies						
Gifts & Donations	6	106,147	-	7,005	113,152	131,674
Gift Aid Tax Recovered	6	22,020	-	820	22,840	25,093
Grants (Covid Support)		-	-	-	-	25,357
Grants (Other)	6	-	-	3,000	3,000	-
		128,167	-	10,825	138,992	182,124
b) Trading Activities						
Letting Income		8,092	-	-	8,092	3,937
		8,092	-	-	8,092	3,937
c) Investments						
Interest		345	-	-	345	248
		345	-	-	345	248
d) Charitable Activities						
Conference Income		75	-	-	75	-
Fundraising Events		263	-	-	263	-
Youth Work		2,967	-	-	2,967	-
		3,305	-	-	3,305	-
e) Other Income						
Refunds and Repayments		200	-	-	200	283
		200	-	-	200	283

REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022

4. EXPENDITURE ON:

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
a) Charitable Activities						
Activities & Events Costs		2,746	-	-	2,746	3,031
Books & Publications		327	-	-	327	1,274
Caretakers Costs		983	-	-	983	1,088
Catering Costs		463	-	-	463	123
Equipment Costs		2,437	-	-	2,437	516
Gifts & Grants		3,525	-	-	3,525	3,057
Gifts to Organisations		8,510	-	-	8,510	10,636
Insurance Costs		2,201	-	-	2,201	2,973
Leadership Fees (incl consultancy)		18,477	-	-	18,477	-
Mission Costs (incl consultancy)		7,080	-	-	7,080	2,040
Office Costs		748	-	-	748	634
Payroll Costs		517	-	-	517	562
Rent & Rates		34,425	-	-	34,425	33,596
Repairs & Maintenance		790	-	-	790	1,360
Salaries & Wages	10	34,824	-	-	34,824	34,824
Salaries & Wages (pension accrued)	10	-	-	-	-	1,799
Speakers Gifts		1,876	-	-	1,876	2,674
Sports Ministry	6	-	-	17,700	17,700	18,300
Sundry Expenses		2	-	-	2	1
Support ReachAcross		2,400	-	-	2,400	2,400
Support Links International		900	-	-	900	900
Support of Pioneer		2,920	-	-	2,920	1,800
Training Costs		1,627	-	-	1,627	3,195
Utility Costs		4,049	-	-	4,049	2,963
Website Costs		338	-	-	338	264
Youth & Children's Work		1,719	-	-	1,719	799
		133,884	-	17,700	151,584	130,809
b) Raising Funds						
Fees for Services		-	-	-	-	-
		-	-	-	-	-
c) Other Costs						
<u>Governance</u>						
Bank Charges		179	-	-	179	204
Independent Examiners Fees	9	1,350	-	-	1,350	1,320
Legal & Professional Fees		1,166	-	-	1,166	1,016
		2,695	-	-	2,695	2,540

REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022

5. DESIGNATED FUNDS

The Charity held no designated funds during this or the previous financial period.

6. RESTRICTED FUNDS

	CURRENT FINANCIAL YEAR					
	Balance 01-Jan-22 £	Opening bal adjustment £	Income £	Expenditure £	Transfer Between Fund: £	Balance 31-Dec-22 £
CAP	168	-	-	-	-	168
First Fruits	102	-	-	-	-	102
Relief Fund	7,148	-	-	-	-	7,148
Sports Ministry	376	-	10,825	(17,700)	9,600	3,101
	7,794	-	10,825	(17,700)	9,600	10,519

The 2022 transfers between funds represent:

	£	Purpose
<u>Sports Ministry</u>	9,600	Top up from general funds
TOTAL	9,600	

	PRIOR FINANCIAL YEAR					
	Balance 01-Jan-21 £	Opening bal adjustment £	Income £	Expenditure £	Transfer Between Fund: £	Balance 31-Dec-21 £
CAP	168	-	-	-	-	168
First Fruits	102	-	-	-	-	102
Relief Fund	8,678	-	-	(1,530)	-	7,148
Sports Ministry	1,125	-	7,951	(18,300)	9,600	376
	10,073	-	7,951	(19,830)	9,600	7,794

The 2021 transfers between funds represent:

	£	Purpose
<u>Sports Ministry</u>	9,600	Top up from general funds
TOTAL	9,600	

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

6. RESTRICTED FUNDS (continued)

The CAP Fund relates to income and expenditure received and spent on the debt counselling service.

The First Fruits Fund: is a biblical principal of giving a lump sum at the beginning of the year before personal annual income is known and trusting God to provide sufficient personal finances for the rest of the year. The First Fruits Fund was initiated many years ago but has not operated every year. In January 2019, it was used for offerings towards the refurbishment of the newly leased property of 131 Walton Road.

The Relief Fund is used for relief of poverty either locally, nationally or internationally.

The Sports Ministry Fund: this fund is primarily used to support the ministry of SFI that runs various sporting outreach activities within the community. It includes walking football teams, youth football teams, golf matches and competitions including golf weekends away.

There are no restricted funds in deficit at 31st December 2022 (2021: None). The restricted funds held by the Charity are represented by cash reserves and gift aid tax debtor and are to be expended as specified above.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31-Dec-22 £	31-Dec-21 £
Cash at Bank & in Hand	209,722	-	9,021	218,743	221,561
	209,722	-	9,021	218,743	221,561

8. DEBTORS & PREPAYMENTS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31-Dec-22 £	31-Dec-21 £
Tax Recoverable	42,012	-	1,498	43,510	46,772
	42,012	-	1,498	43,510	46,772

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31-Dec-22 £	31-Dec-21 £
Agency Funds 17	-	-	-	-	870
Independent Examiners Fees	1,350	-	-	1,350	1,320
Pension Contributions (current year)	408	-	-	408	755
Pension Contributions (earlier years underpaid)	-	-	-	-	1,799
Social Security Costs	159	-	-	159	326
Credit Card	418	-	-	418	-
	2,335	-	-	2,335	5,070

10. STAFF COSTS AND NUMBERS

	2022 £	2021 £
Gross Wages and Salaries	33,192	33,192
Employer's National Insurance Costs (after allowance)	-	-
Pension Contributions	1,633	1,633
Previous year/s Pension costs (underpaid)	-	1,799
	34,824	36,624

Employees who were engaged in each of the following activities:

	2022 TOTAL	2021 TOTAL
Activities in furtherance of Charity's objects	3	3

REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022

10. STAFF COSTS AND NUMBERS (continued)

The Charity operates a PAYE scheme to pay employed members of staff and no employees received emoluments in excess of £60,000. (2021: None). The Charity engaged the services of one self-employed person via their limited company to provide mission support in furthering the Charity's objects. The amount paid during this financial year was £7,080 (2021: £2,040). The Charity engaged one self-employed person via a consultancy agreement to provide leadership services in furthering the Charity's objects. The amount paid during this financial year was £18,477 (2021: None). The Charity also engaged the services of SFI SportsForce International. The amount paid during this financial year was £17,700 (2021: £18,300) - see note 6 for further detail on the Sports Ministry Fund.

11. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

The Company is Limited by Guarantee and is a Charity registered with the Charity Commission number 1139476 and is not, therefore, subject to Corporation Tax and does not have a Share capital.

Note	2022 £	2021 £
Surplus / Deficit for the financial year	(3,345)	53,243
Prior Year Adjustment	-	-
Other Recognised Gains	-	-
	<u>(3,345)</u>	<u>53,243</u>
Balance Brought Forward	263,263	210,020
Closing Funds at 31st December	<u><u>259,918</u></u>	<u><u>263,263</u></u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-22 £	Total 31-Dec-21 £
Tangible Fixed Assets	-	-	-	-
Net Current Assets	249,399	10,519	259,918	263,263
Long term Liabilities	-	-	-	-
TOTAL	<u><u>249,399</u></u>	<u><u>10,519</u></u>	<u><u>259,918</u></u>	<u><u>263,263</u></u>

13. PAYMENTS TO DIRECTORS AND RELATED PARTIES

All payments received by the directors and related parties during the financial year, were for reimbursements of expenses incurred in furthering the Charity's objects.

No other payments were made to directors or any persons connected with them during this financial period. No other material transaction took place between the Charity and a director or any person connected with them.

14. RISK ASSESSMENT

The directors actively review the major risks which the Charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

15. RESERVES POLICY

The directors have considered the level of reserves they wish to retain, appropriate to the Charity's needs. This is based on the Charity's size and the level of financial commitments held. The directors aim to ensure the Charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the Charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the Charity should undertake.

17. AGENCY FUNDS

In the previous financial year, the Charity temporarily held funds received from a donor, which were destined for Doxa Deo Community Church. The amounts received and expended during the year were:

	£	
Balance brought forward	870	31-Dec-21
Received	-	
Expended	870	
Balance Carried Forward	-	31-Dec-22

This amount was paid over in September 2022.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the Trustees on my examination of the accounts of Refresh Church Trust for the year ended 31st December 2022.

As the Charity's Trustees (who are also the Directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Responsibilities and basis of report

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the 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 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

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.

Signed: J Irvinesmith FCIE

Date: 6th September 2023

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

REFRESH CHURCH TRUST

England & Wales - Charity number 1139476

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2021**

**REFRESH CHURCH
TRUST**

(A Company Limited by Guarantee)

**CHARITY REGISTRATION NUMBER 1139476
COMPANY REGISTRATION NUMBER 07455600**

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

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**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

LEGAL AND ADMINISTRATIVE INFORMATION

OTHER NAMES	Molesey Community Church Trust (Old Name)
CHARITY REGISTRATION NUMBER	1139476
COMPANY REGISTRATION NUMBER	07455600
DATE OF INCORPORATION	30th November 2010
START OF FINANCIAL YEAR	1st January 2021
END OF FINANCIAL YEAR	31st December 2021
TRUSTEES AT 31ST DECEMBER 2021 (ALSO THE DIRECTORS UNDER COMPANY LAW)	Mr. A. Kelly (Chair) Mrs. J. Gibson (Treasurer) Mr. I. Hood Mr. T. Smith (resigned 21st December 2021) Ms. M. Meade Mr R. Roper

The existing Trustees appoint any new Trustees following the provisions laid out in the Charity's governing instrument.

GOVERNING INSTRUMENT

Memorandum and Articles Incorporated on 30th November 2010. As amended by Certificate of Incorporation on Change of Name Dated 10th November 2014.

OBJECTS

a) To advance the Christian religion in accordance with the statement of beliefs appearing in the schedule hereto and in particular in the county of Surrey, the United Kingdom or the World. **b)** To relieve persons who are in conditions of need or hardship and promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Surrey, the United Kingdom or the World as the Trustees from time to time may think fit. **c)** To provide or assist in the provision of facilities in the interest of social welfare for recreation and leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

CORRESPONDENCE ADDRESS	129 Walton Road East Molesey Surrey KT8 0DT
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PRIMARY BANKERS	Lloyds Bank Plc 83 High Street Walton on Thames Surrey KT12 1DU
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PROFESSIONAL ADVISORS	SportsForce International Limited 1 Merton Way West Molesey Surrey KT8 1PG
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INDEPENDENT EXAMINER	Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham PO18 8NF
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REFRESH CHURCH TRUST
TRUSTEE'S REPORT FOR THE YEAR
FROM 1ST JANUARY 2021 TO 31ST DECEMBER 2021

Charity Name and Registration Number: Refresh Church Trust – 1139476

Company Registration Number: 07455600

Address: 129 Walton Road, East Molesey, Surrey KT8 0DT

Trustees during 2021:

Mr. A. Kelly (Chair)
Mrs. J. Gibson (Treasurer)
Mr. I. Hood
Mr. T. Smith (resigned December 2021)
Ms M. Meade
Mr R. Roper

Professional Advisors

Sports Consultant:

SportsForce International Limited
1 Merton Way, West Molesey, Surrey, KT8 1PG

Bankers:

Lloyds Bank plc
Walton-on-Thames Branch

Independent Examiners:

Independent Examiners Limited
Unit 2, Broadbridge Business Centre,
Delling Lane, Bosham, West Sussex, PO18 8NF

TRUSTEE'S REPORT FOR THE YEAR FROM 1ST JANUARY 2021 TO 31ST DECEMBER 2021

Although, once again, the Covid-19 pandemic forced the closure of Refresh Church Trust's building for a few months in 2021, Refresh Church itself remained active and committed to bringing the tangible hope of Jesus to its community both in person and through extensive use of digital technology during a time when many people were questioning whether God really exists.

In the continuing uncertainty, pain and frustration wrought upon the population by the pandemic, Refresh Church Trust's strapline 'Finding life in Jesus' is ever more pertinent as people seek to make sense of their circumstances. 'Finding life in Jesus' epitomises the very essence of Refresh Church Trust's being and reflects the heart of its desire to bring Jesus' love, joy and freedom to all those who don't yet know Him, transforming lives, healing brokenness and restoring hope.

Refresh Church Trust's values embody its distinctive character of building strong, caring relationships both within and outside the church, of generosity to all, and of inclusivity: everyone belongs and is valued equally, whatever their faith or circumstances. The Bible is the bedrock on which Refresh Church Trust's values and actions are based, and every facet of its activity is underpinned by prayer.

2021 has been a year where both individually and corporately, Refresh Church Trust has continued to build connections with a wider section of the community, whilst living out its core values of love, generosity and inclusivity.

HISTORY, OBJECTIVES AND ACTIVITIES OF THE TRUST

Molesey Community Church was started in 1986 and became a Registered Charity on 29th November 1995: Molesey Community Church Trust (MCCT). MCCT became an incorporated charity on 30th November 2010 (Reg No. 07455600 Charity Number 1139476) and on 10th November 2014 changed its name to Refresh Church Trust (RCT). The change of name harmonised the Church's identity with the Refresh Centre – RCT's spacious, versatile church and community meeting facility located in East Molesey's main shopping street – presenting one 'brand' that connected the Centre to the Church.

RCT is linked to the Pioneer national network of churches and supports a number of Pioneer-related initiatives. It is also a member of the Evangelical Alliance.

The objectives of the Trust are to a) To advance the Christian religion in accordance with the statement of beliefs appearing in the schedule hereto and in particular in the county of Surrey, the United Kingdom or the World. b) To relieve persons who are in conditions of need or hardship and promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Surrey, the United Kingdom or the World as the Trustees from time to time may think fit. c) To provide or assist in the provision of facilities in the interest of social welfare for recreation and leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

MANAGEMENT AND GOVERNANCE ARRANGEMENTS

The Articles of Association provides for a minimum of three with no maximum number of Trustees. New Trustees are appointed following a consultation between Trustees and church leaders. In the first instance, Trustees discuss and nominate a number of suitable appointments. Subsequently, candidates are approached to determine if they wish to take on the responsibility of Trustee. If a positive response is received then ratification of the appointment is made at the next Trustees meeting. A new Trustee receives copies of the previous year's annual report and a copy of the Charity Commissions leaflet advising the obligations of a Trustee. During their tenure, Trustees have access to guidance and training sessions from Trust Advice, to which RCT subscribes.

The Trustees confirm that they have complied with their duty to have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

PROCEDURES AND POLICIES

Normally, the Trustees meet four times per year to consider financial considerations of the Trust, staffing procedures and arrangements, property requirements and safeguarding arrangements falling within the objectives of the Trust.

In 2021 the Trustees met formally three times via Zoom. Minutes of the formal meetings are kept on record. In addition, a number of administrative actions have been considered during informal meetings and circulated by electronic exchange.

ACHIEVEMENTS AND PERFORMANCE OF THE TRUST

Whilst many of RCT's regular activities were curtailed by government restrictions imposed during the Covid-19 pandemic, RCT remained active Locally, Nationally and Internationally, within the permitted guidelines.

Local Church Activities

Sunday meetings: With the continuing high Covid-19 transmission rates, Sunday meetings were streamed live on YouTube from January until the end of July, with recordings available for replay afterwards. On average, the Livestreams attracted 30 real-time views, with people tuning in from multiple locations across the UK and overseas. With some households having two or more people viewing on the same device, it is reasonable to assume a live viewing audience of 40-50 unique viewers. The number of views rose to an average of 100 once the recording was available for replay, although it is not clear how many of these are unique views versus repeat visits. It was noticeable that the weekly total number of Livestream views fell to below 100 from mid-April.

From April, people had the option to watch the Sunday Livestream together in the Refresh Centre. On average, four or five people did this each week.

RCT resumed in-person Sunday meetings from the beginning of August. Whilst including biblical content, the August meetings were more social in nature, geared to help people reconnect with each other, share lockdown and Covid-19 experiences and re-establish relationships. 20-25 adults attended these first sessions each week.

Following extensive discussions (see Management Achievements section), from September until the end of the year a new rhythm of Sunday church meetings was introduced, with attendance approximately 20-30 adults and 7 children (under the age of 16 years) at the different meetings:

- Once-a-month family walk with a café-style church meeting in the Refresh Centre for those not wishing to walk
- Once-a-month children's church, called 'Refreshers', with no adult meeting
- Once-a-month adult evening church, called 'Presence'
- Other Sundays: adult and children's church together

Kid's church: From January to July, Kid's church was held online with leaders and children connecting via Zoom. Meetings were held twice a month with the children participating in activities for which materials had been delivered to their homes. On average, 9-14 children participated each time. Materials were delivered to their homes also on the intervening weeks, when there were no Zoom sessions.

From August onwards, 'Refreshers' was held once a month in the Refresh Centre with 6 to 12 children attending each time.

Mid-week church groups: Six different groups were run on a weekly or twice-monthly basis either on Zoom, in the Refresh Centre or at individuals' homes, with approximately 70% of regular RCT attendees participating in one or more of the groups. Each group focussed on a different topic ranging from prayer, bible study and worship to God in business, deepening one's relationship with God and growing one's sensitivity to and dependence on Holy Spirit.

In addition, once Covid-19 restrictions were lifted, the Power to Heal group met fortnightly in Refresh to offer healing prayer in person to anyone both within and outside RCT who sought healing. On the alternate weeks, the group met via Zoom or WhatsApp to pray for all the healing needs they had received. Through the intercessory prayers of this group, several individuals received supernatural healing for their ailments – healing that perplexed medical professionals.

Celebrations:

- In September 2021, RCT hosted an outdoor **baptism** and celebration for two church members. The event was attended by many of their family members and friends as well as almost all RCT's regular attendees.
- An Alice-in-Wonderland-themed **tea party** was held in the summer for 13 'Refreshers' children plus 6 parents.
- To celebrate the return to worshipping in the Refresh Centre and the opportunity for RCT to re-connect in person, RCT hosted a **family lunch** for all its members and their close family members.

- A Christmas **Prosecco and Pudding** evening was held for the ladies of the church. The original intention was to invite friends from outside RCT but as Covid-19 transmission rates started to increase, it was decided to limit it to an in-house event.

Prayer room: As the pandemic continued into 2021, RCT sensed a need to set up a prayer room within the Refresh Centre where its members could go to pray and spend time with God. The room was opened in mid-March and featured inspiring and creative prompts for praying and writing prayers. An online booking system ensured appropriate social distancing. The prayer room was used by a core of three or four people.

Refresh Centre Usage

To comply with Government Covid-19 guidance, the Refresh Centre was closed to all gatherings and activities for the first three months of 2021. RCT took the decision not to resume in-person church until August. Despite this, the Centre hosted approximately 1500 visits during the year.

Of the 260 or so hours booked for usage, the split was roughly 65% external hirers and 35% RCT usage – a substantial shift in balance from 2020 when external hirers accounted for 30% of the usage.

Despite the wide gap in external versus RCT usage hours, footfall ratios were roughly the same, with both parties accounting for approximately 50% of footfall. In addition to the booked hours, when permitted, the Refresh Centre was used on an ad hoc basis by church members, for which there are no recorded statistics.

Regarding external hirers, RCT supports bookings made by not-for-profit organisations offering community services in line with RCT's heart and mission, by either waiving the booking fee or charging a minimal sum to cover costs. Examples include **Molesey Clothing Exchange**, a community clothes swap facility enabling people to exchange items of clothing on a one-for-one basis for a minimal door donation which is given to local charities; and **Elevate Life**, a specialised youth group for young people with a range of anxiety, stress and mental health issues. The group provides gentle and supportive coaching to help manage anxiety, nurture talents, and build friendships and confidence. It also helps them engage effectively with adults.

Local Community-Focussed Activities

Art from the Heart: Evenings when both church and community come together to paint, chat and encourage each other. In non-pandemic times, copies of the paintings are used at a variety of RCT and community events throughout the year to speak blessing and encouragement to people in Molesey and beyond. Ten art evenings were held online during 2021 with 8-10 people attending each session. Roughly half of these were from RCT and half from the community. Art from the Heart plans to return to in-person art sessions in the Refresh Centre in 2022.

Online Alpha Course: Two ten-week courses enabling people to explore the Christian faith were run in parallel from February to May 2021 with 12 guests attending across the two courses.

Common Room: From September to December, RCT piloted a weekly programme of activities for 9- to 11-year-olds designed to improve mental health, that included a physical game, creative activity, mindfulness and eating together. Between three and six children attended each session that was run by two RCT members and a trained children's worker.

Saturday Street Mission: During the year, Covid-19 regulations permitting, RCT continued its initiative of setting up a presence for an hour or two on key footfall areas to provide a listening ear, words of encouragement and prayer for people passing by. The paintings produced during the Art from the Heart evenings were displayed, resulting in several people responding positively to the words of knowledge and encouragement spoken over them by the RCT team through the painting they had chosen.

Molesey Churches Night Shelter: For winter 2020-2021, due to Covid-19, it was not possible for local churches to provide sleeping accommodation for homeless people. Instead, the local council provided 12 individual Bunkabins (pods) that were managed by an agency specialising in housing the homeless. RCT members, along with other local churches, provided clothing, toiletries, kitchen items, packed lunches and dinners for the users.

For winter 2021-2022, the local Borough Council and Public Health Surrey agreed the operation of a single-site communal night shelter for 12 guests, with Covid-secure protocols. Whilst the management of the shelter was undertaken by another local church, RCT encouraged its members to volunteer for cooking and serving shifts.

Christmas Lunch on Jesus: In December, RCT partnered once again with Doxa Deo church in Surbiton and other churches, providing 30 RCT volunteers to help pack and deliver 1,100 food hampers to families in need across South West London (up from 1,000 in 2020). The hampers contain every ingredient needed to create a full Christmas lunch for 6-8 people, plus cooking instructions. This year, 116 of the hampers were delivered by RCT to homes in its local borough, feeding almost 500 people (about 200 adults and 300 children). These 116 families were referred to RCT by Spurgeons Children Centre, Home Start, East Elmbridge Foodbank, a CAP Debt Coach and seven local schools.

Magical Molesey: A pre-Christmas fair to stimulate business on the high street and encourage families to shop locally. RCT managed the main staged event; provided the Santa; gave words of encouragement and blessing through its Art from the Heart paintings to a large number of people who received the painting as a gift; and supplied stewards to manage road and pedestrian traffic. The Refresh Centre ran a craft table for children and offered free mince pies and mulled wine to 100 or more people who came through the door.

Volunteering: As in 2020, several RCT members volunteered their time to pack and deliver food bank parcels and/or prescriptions to people's homes. Others focussed on the needs of their immediate neighbours, keeping in touch and providing practical support and a listening ear when needed. In addition to Covid-related support, RCT members engaged individually with the community in a variety of ways including providing professional counselling services, coordinating Neighbourhood Watch activities and volunteering for Molesey Care – a local charity providing transport for individuals requiring help in getting to medical appointments, carrying shopping and other needs.

Social Media: During the year, RCT improved its social media presence through the services of a part-time freelancer. By increasing the flow, variety and pace of information presented on Facebook and Instagram, RCT has built greater awareness of its ethos and activities and enabled a significant number of people to connect virtually with the church.

Answered Prayer Challenge: Central to RCT's belief is that God answers prayers today, therefore RCT was pleased to take up Eternal Wall's challenge to make hope visible by encouraging individuals to video record a two-minute personal testimony of a prayer God has answered, upload it to RCT's social media and nominate two other people to do the same. The result was a cascade of 26 answered prayers from RCT members posted on social media that attracted several thousand views nationally.

Sports Initiatives

Various sporting activities were arranged and supported by RCT in full compliance with Covid-19 regulations, with the aim of reaching out to the community. These activities were conducted according to prescribed social distancing guidelines and supported through the work of SportsForce International Limited (SFI):

Walking Football: During 2021, RCT continued to co-ordinate Walking Football sessions at Xcel, the local council leisure centre. The number of participants decreased slightly throughout the year due to Covid-19 but sessions with clear, covid-safety principles in place were held. Additional contact was maintained throughout the year via 83 Zoom chats which attracted almost 700 participants. Four Xcel teams took part in the Surrey County FA Walking Football League for which RCT provided management time for the event organisation. The League was reduced in length, running from July to November only. Contact was maintained with team leaders throughout the down-time mainly via zoom and WhatsApp.

During the year, Walking Football activities were arranged for the Charity Foundation arms of Chelsea and Fulham Football clubs. High profile tournaments and friendly matches took place, providing many pastoral opportunities to support individuals going through difficult periods.

Special Recognition: RCT member Mark Blythe was honoured by the Chelsea Foundation who selected him as their representative for the pre-match trophy walkout at 2021 FA Cup Final between Chelsea and Leicester City. He received this special recognition for his exceptional work in keeping walking footballers socially connected during the pandemic – many of whom were seriously ill during this time – using big moments in the club's calendar to provide opportunities to interact, learn and stay active. Mark's work in this area is supported also by RCT.

Sporting Memories: As an adjunct to Walking Football and in conjunction with Fulham Football Club Foundation, RCT continued to run Sporting Memories, a weekly programme of re-living sporting highlights and memories to stimulate emotions and memory cells for those aged 50 and over, followed by an hour of walking football to raise the heart rate and improve activity levels of

participants. These sessions were put on hold in 2020 and restarted in April 2021, continuing throughout the year with 36 sessions and 615 attendees.

Golf: Two golf events were organised during the year in addition to various pairs and fours playing as desired. After being postponed in 2020, a 3-day golf tour in Devon was held in late 2021 with 11 participants.

Fit Lives: During the year, RCT continued to run Fit Lives at the local council leisure centre when it was permitted to be open to users. Fit Lives is a chaplaincy project enabling RCT to provide a listening ear/befriending service to the Centre users and staff. RCT co-ordinates a team of 12 members who attend the leisure centre regularly throughout the week to provide this service.

Moves Lite: A low-impact aerobic dance class for seniors was held on zoom two mornings a week, until the leader had a knee operation. Following the operation, twice-monthly coffee mornings were organised in the Refresh Centre after the classes to enable participants to socialise and continue to develop friendships.

General: Alongside RCT-organised sports activities, and in full compliance with Covid-19 regulations, church members were encouraged to participate in and support local running, cycling and other events and to use their gym membership and other fitness activities to help build supportive community relationships.

National Activities

RCT has been involved in several national initiatives in 2021:

Pioneer Trust: Financial support was given to the multi-faceted work and ministry of the Pioneer Trust. In addition, ties with Pioneer Trust were strengthened as RCT encouraged its members to participate in online Pioneer events, resulting in 30 people joining the 40-day Prayer initiative, 32 attending the Leaders conference, 12 participating in the Women Leaders conference and several individuals tuning into the Wildfires worship festival.

Fusion: Financial support was given to the Fusion initiative, which works with students to equip them for effective mission within universities and colleges.

Sports Ministry: RCT's experience was used to develop and support other Christian organisations in sports ministry including Ambassadors Football, Sports Chaplaincy UK and others. This action will be ongoing with reviews taking place on an annual basis.

Ambassadors Football Charity: A walking football element was organised for Ambassadors Football charity as part of its London Churches Football Tournament in the summer of 2021.

International Activities

The Gambia: During 2021, RCT continued its support for a mission worker in the Gambia. The individual is well known to RCT, having completed a year's training programme with the church several years ago, since when she and the church have maintained close links throughout her subsequent training and preparation to become a missionary. Whilst the individual receives practical and safeguarding covering from the Reach Across organisation (a UK-based charity specialising in working among unreached people groups), her pastoral care and well-being are overseen by RCT through regular video calls and other forms of communication. In addition, RCT contributes to her financial needs.

Africa and other developing countries: for several years, RCT has supported the work of Links International, a Christian charity committed to changing lives and transforming communities by helping the world's poor help themselves out of poverty. Its efforts focus on training people to help themselves and where necessary equipping them with the resources to make the most of their training. Projects range from healthcare and sanitation training to micro-enterprise initiatives. RCT continued to provide financial support in 2021.

MANAGEMENT ACHIEVEMENTS

Refresh Church is led by a Core Team of three people plus a leader who, between them, are responsible for managing the church's activities.

Towards the end of 2020, the Core Team leader was granted a sabbatical due to substantial family support needs. Subsequently, the leadership responsibilities were shouldered by the remaining three members of the Core Team. In early 2021, it became clear that, whilst still an active member of the church, the leader would not have the capacity to resume the team leader role

therefore the team members called upon RCT's two oversight leaders and former church leader to help them determine the way forward for the church from both a leadership and post-Covid standpoint.

As a result, in March 2021 the 'Re-shape, Re-set, Re-fresh' initiative was launched.

Re-shape, Re-set, Re-fresh initiative

The initiative pulled together a group of 12 people, including the four Core Team members, oversight leaders, former church leader and five RCT members with wider leadership experience. The group met fortnightly for three months via Zoom, with each meeting facilitated by one of the oversight leaders.

The aim was to determine how to re-shape the leadership and church to implement RCT's mission, vision and values in a post-Covid era. The process included honest dialogue regarding what to leave behind and what to take forward into the future, aided by an in-depth analysis of RCT's strengths, weaknesses, opportunities and threats, extensive prayer, and review of prophetic words from both within and outside RCT.

In terms of leadership, the group determined the best solution would be to appoint someone from within the Pioneer group of churches with a similar vision and ethos as RCT to lead the church. After extensive prayer and discussion, Colin Barnes, an experienced leader from River Church in Maidenhead, was invited to fulfil the RCT leadership role on a paid, part-time basis for a minimum 18-month term, starting on 1st January 2022. To enable Colin to get to know the Core Team and meet members of the church prior to the start of his contract, RCT agreed to fund him for three days between October and December 2021.

The 'Re-shape, Re-set, Re-fresh' initiative resulted also in three other RCT members stepping forward to join and strengthen the Core Team, and one of the existing members stepping down at the end of December. Hence, from January 2022 the new Core Team will comprise 6 RCT members plus its new leader.

During the 'Re-shape, Re-set, Re-fresh' discussions, the group felt the post-Covid era would be an appropriate time to focus on its mission of reaching a younger demographic, whilst inspiring RCT members to have greater connection with Holy Spirit and confidence to engage and share the good news of the Gospel in the community. To accommodate this, the group proposed piloting a change in the rhythm of in-person Sunday meetings between September and December (see Sunday Meetings under Local Church Activities section).

In addition, the group decided to trial adopting a less structured approach to running Sunday meetings in an attempt to encourage church attendees to become contributors rather than consumers and to spread the burden of responsibility between a larger number of individuals than previously.

The proposed changes were discussed in detail with RCT church members both via Zoom and in a 2-hour face-to-face meeting in the Refresh Centre. Whilst some individuals were not happy with the proposals, the majority of RCT members were willing to adopt the new measures on a trial basis from September to December.

Deployment of Church Funds and Resources

Despite the ongoing Covid-19 pandemic and associated Government restrictions and rulings, the Core Team continued to ensure RCT's vision and values underpinned all decisions relating to how church funds and other resources were deployed. In this regard, the Core Team administered financial gifts from the Relief Fund to individuals both within and outside of RCT, to help alleviate hardship caused by the pandemic.

In addition, with approval from RCT Trustees, the Core Team contributed financially to appeals from Christian charities requiring funds to continue their work.

Funds and resources were also deployed to support the various activities and initiatives outlined in the earlier part of this report.

DNA Trainee

During 2021, the Core Team continued its funding support for a young person to attend DNA, a one-year Christian discipleship and leadership training programme that runs from September to August. The young person was instrumental in engaging RCT's children and young people in online church activities during the year.

Spiritual and Emotional Support

In addition to the practical aspects of church life, the Core Team is responsible for the spiritual and emotional well-being of its members. In support of this, throughout 2021 the Team provided a programme of solid, scripture-based teaching at Sunday Livestream and in-person meetings for both adults and children, and a broad variety of mid-week adult small-group sessions for further learning, fellowship and mutual support. The Team also provided additional one-on-one care and support for both newcomers and long-time members who were facing challenging life circumstances.

FINANCIAL REVIEW, INVESTMENT POLICY AND RESERVES

As in 2020, Covid-19 did not have any significant impact on RCT's financial health in 2021, although it did curtail some of RCT's planned community activities. Throughout the year, RCT was able to continue to support staff, volunteers and beneficiaries of its programmes.

Despite national and personal economic challenges and the changes proposed through the Re-shape, Re-Set, Re-refresh initiative, it is encouraging to note that RCT members remain committed to the vision. This is evidenced by the similar level of regular financial giving and Gift Aid receipts of £156,000 in 2021 compared with £158,000 in 2020.

Regular expenditure in 2021 remained at the same levels as 2020, at around £133,000. As giving was in excess of expenditure and because RCT's high street premises entitled it to further local government Covid-19 grants, RCT reported a total financial surplus of approximately £53,000 from its regular activities in the year.

RCT's financial control systems and processes are strong, enabling RCT to continue to keep costs tightly under control. Total reserves at the end of 2021 stood at £256,000 plus a further £7,000 in the Relief Fund. Given RCT's projected budget for 2022 implies an average quarterly expenditure of £40,000, the Trustees are satisfied that the goal of retaining a rolling reserve of three months' expenditure will be met.

Expenditure in 2022 will be increased due to the appointment of a paid church Leader and to the impact of the lifting of Covid-19 restrictions and subsequent ability to connect and engage with the local community.

Reserves Policy

A reserve fund is needed by the Trust to ensure all legal obligations are met, should there be a need to wind up the Trust. The reserve fund should be sufficient to enable one month's severance of employment notice to be given to employees.

At the beginning of each month, the Treasurer ensures adequate funds are available for this purpose. If there is any deficiency, an extraordinary meeting of Trustees and church leadership will take place within 5 days to resolve the anomaly.

Staffing

During 2021 the staffing levels were:

- 1 Part-time Church Coordinator
- 1 Part-time Core Team member and Worship Leader
- 1 Part-time Refresh Centre and Mission Coordinator

Voluntary work was also undertaken from time to time to assist the operations of the Refresh Centre.

Sports Consultant

The employment of SportsForce International (SFI) Limited is reviewed annually covering the period 1st April to 31st March. The Trustees intend to ask SFI to continue undertaking work in respect of supporting and advising on sporting activities for the Trust in the following year. The expansion of this work to meet a National need will also continue to be supported.

FUTURE PLANS

The Covid-19 pandemic drove RCT to use digital technologies more widely and achieve a stronger online presence – YouTube, Facebook, Instagram – making RCT even more accessible to the outside community. RCT will continue to invest in and deploy technology to enhance its appeal and accessibility to both younger and wider online communities.

Early in 2022, RCT will evaluate the rhythm of meetings and other changes piloted during the last few months of 2021 following the 'Re-shape, Re-set, Re-fresh' initiative, with a view to making adjustments as necessary for members to feel equipped and empowered to share the good news of the Gospel and help achieve the church's vision of everyone finding life in Jesus.

Changing the demographic profile of the church will continue to be a priority in 2022. As part of the demographic change, RCT will seek to equip and give more responsibility to up-and-coming future leaders.

In addition, to support its forward planning and ensure the long-term viability of the charity, RCT will seek to develop the skills of a number of its people to help create a succession plan for both the Trustees and Core Team.

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES/DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021**

Early in 2022, RCT will evaluate the rhythm of meetings and other changes piloted during the last few months of 2021 following the 'Re-shape, Re-set, Re-fresh' initiative, with a view to making adjustments as necessary for members to feel equipped and empowered to share the good news of the Gospel and help achieve the church's vision of everyone finding life in Jesus.

Changing the demographic profile of the church will continue to be a priority in 2022. As part of the demographic change, RCT will seek to equip and give more responsibility to up-and-coming future leaders.

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Statement of Directors' Responsibilities:

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of the surplus or deficit of the Charity. In preparing those financial statements the Board is required to:-

- a)** select suitable accounting policies and then apply them consistently;
- b)** make judgements and estimates that are reasonable and prudent;
- c)** prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Charity will continue in operation;
- d)** state whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements.

The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which are sufficient to show and explain the Charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are also responsible for the contents of the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the year ended 31st December 2021 and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the 14th September 2022

Signed on their behalf by Director:

Printed Name: Mr. A. Kelly

REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)

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

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
INCOME FROM:						
Donations & Legacies	3a	174,173	-	7,951	182,124	170,951
Other Trading Activities	3b	3,937	-	-	3,937	1,568
Investments	3c	248	-	-	248	556
Charitable Activities	3d	-	-	-	-	60
Other	3e	283	-	-	283	-
TOTAL INCOME		178,641	-	7,951	186,592	173,135
EXPENDITURE ON:						
Charitable Activities	4a	110,979	-	19,830	130,809	128,688
Raising Funds	4b	-	-	-	-	-
Other Costs	4c	2,540	-	-	2,540	2,441
TOTAL EXPENDITURE		113,519	-	19,830	133,349	131,129
NET INCOME/(EXPENDITURE)		65,122	-	(11,879)	53,243	42,006
Transfer Between Funds	6	(9,600)	-	9,600	-	-
NET MOVEMENT IN FUNDS		55,522	-	(2,279)	53,243	42,006
RECONCILIATION OF FUNDS:						
Total Funds Brought Forward		199,947	-	10,073	210,020	168,014
TOTAL FUNDS CARRIED FORWARD		255,469	-	7,794	263,263	210,020

Movements on all reserves and all recognised gains and losses are shown above. All of the Charity's operations are classed as continuing.

The notes on pages 16 to 24 form part of these financial statements.

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET
AS AT 31ST DECEMBER 2021**

	Note	Unrestricted Funds £	Restricted Funds £	31-Dec-21 Total £	31-Dec-20 Total £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Current Assets					
Debtors & Prepayments	8	43,872	2,900	46,772	48,553
Cash at Bank and in Hand	7	216,667	4,894	221,561	163,120
Total Current Assets		260,539	7,794	268,333	211,673
Creditors: due within one year	9	5,070	-	5,070	1,653
NET CURRENT ASSETS		255,469	7,794	263,263	210,020
TOTAL ASSETS less current liabilities		255,469	7,794	263,263	210,020
NET ASSETS		255,469	7,794	263,263	210,020
Funds of the Charity					
General Funds		255,469	-	255,469	199,947
Designated Fund	5	-	-	-	-
Restricted Funds	6	-	7,794	7,794	10,073
		255,469	7,794	263,263	210,020

Directors' Responsibilities:

The charitable company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 25.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Directors on the 14th September 2022

Signed on their behalf by Director:

Printed Name: Mr. A. Kelly

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

The 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) (effective 1 January 2015) - Charities SORP (FRS102)) and incorporating update bulletin 1, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

The functional currency of the Charity is sterling (£).

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the Charity's operation and in order to comply with the requirements of the SORP.

The Charity has opted to prepare its accounts using natural categories.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period

Material prior period errors and changes to previous accounts

There have been no changes to the previous financial year accounts.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Income

Recognition of Income

These are included in the Statement of Financial Activities (SoFA) when:

- the Charity becomes entitled to the income;
- it is more likely than not that the Trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Tax Reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Gifts in Kind

Gifts in kind for use by the Charity are included in the SoFA as income from donations when receivable.

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the Charity or have been met.

Government Grants

The Charity has received government grants in this reporting period, in the form of Covid support grants from local government.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the Charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Donated Services and Facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the Charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the Charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Expenditure and liabilities

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and Support Costs

Support costs represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the Charity and its compliance with regulation and good practice.

Employee benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Redundancy cost

The Charity made no redundancy payments during the reporting period.

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The Charity has creditors which are measured at settlement amounts less any trade discounts.

Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

Fixed Tangible Assets

Tangible fixed assets for use by the Charity, these are capitalised if they can be used for more than one year, and cost at least £1,500. They are valued at cost or, if gifted, at the value to the Charity on receipt.

Depreciation Expenses

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied per annum are as follows:

Equipment 25% - Reducing Balance Basis

2. TANGIBLE FIXED ASSETS

		General Equipment	First Fruits	Refresh in the Park	2021 Total
		£	£	£	£
Cost	01-Jan-21	1,727	3,415	406	5,548
Transfers		-	-	-	-
Cost at	31-Dec-21	<u>1,727</u>	<u>3,415</u>	<u>406</u>	<u>5,548</u>
Depreciation	01-Jan-21	1,727	3,415	406	5,548
Charge		-	-	-	-
Depreciation at	31-Dec-21	<u>1,727</u>	<u>3,415</u>	<u>406</u>	<u>5,548</u>
Net Book Value	31-Dec-21	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Book Value	31-Dec-20	-	-	-	-

The annual commitments under non-cancelling operating leases, capital commitments, contingent liabilities are as follows:

31st December 2021 : None

31st December 2020 : None

REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021

3. INCOME

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
a) Donations & Legacies						
Gifts & Donations	6	124,546	-	7,128	131,674	131,236
Gift Aid Tax Recovered	6	24,270	-	823	25,093	26,905
Grants (Covid Support)		25,357	-	-	25,357	12,810
		174,173	-	7,951	182,124	170,951
b) Trading Activities						
Letting Income		3,937	-	-	3,937	1,568
		3,937	-	-	3,937	1,568
c) Investments						
Interest		248	-	-	248	99
Interest on deposit account (prior year/s)		-	-	-	-	457
		248	-	-	248	556
d) Charitable Activities						
Conference Income		-	-	-	-	60
		-	-	-	-	60
e) Other Income						
Refunds and Repayments		283	-	-	283	-
		283	-	-	283	-

REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021

4. EXPENDITURE ON:

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
a) Charitable Activities						
Activities & Events Costs		3,031	-	-	3,031	3,755
Books & Publications		1,274	-	-	1,274	355
Caretakers Costs		1,088	-	-	1,088	1,344
Catering Costs		123	-	-	123	265
Equipment Costs		516	-	-	516	676
Gifts & Grants	6	1,677	-	1,380	3,057	3,064
Gifts to Organisations	6	10,486	-	150	10,636	2,788
Insurance Costs		2,973	-	-	2,973	1,779
Mission Costs		2,040	-	-	2,040	9,430
Office Costs		634	-	-	634	983
Payroll Costs		562	-	-	562	502
Rent & Rates		33,596	-	-	33,596	34,612
Repairs & Maintenance		1,360	-	-	1,360	1,330
Salaries & Wages	10	34,824	-	-	34,824	34,253
Salaries & Wages (pension accrued)	10	1,799	-	-	1,799	-
Speakers Gifts		2,674	-	-	2,674	4,646
Sports Ministry	6	-	-	18,300	18,300	17,175
Sundry Expenses		1	-	-	1	14
Support ReachAcross		2,400	-	-	2,400	2,400
Support Links International		900	-	-	900	900
Support of Pioneer		1,800	-	-	1,800	2,200
Training Costs		3,195	-	-	3,195	2,962
Utility Costs		2,963	-	-	2,963	2,859
Website Costs		264	-	-	264	213
Youth & Children's Work		799	-	-	799	183
		110,979	-	19,830	130,809	128,688
b) Raising Funds						
Fees for Services		-	-	-	-	-
		-	-	-	-	-
c) Other Costs						
Governance						
Bank Charges		204	-	-	204	220
Independent Examiners Fees	9	1,320	-	-	1,320	1,320
Legal & Professional Fees		1,016	-	-	1,016	901
		2,540	-	-	2,540	2,441

REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021

5. DESIGNATED FUNDS

The Charity held no designated funds during this or the previous financial period.

6. RESTRICTED FUNDS

	CURRENT FINANCIAL YEAR					
	Balance 01-Jan-21 £	Opening bal adjustment £	Income £	Expenditure £	Transfer Between Fund: £	Balance 31-Dec-21 £
CAP	168	-	-	-	-	168
First Fruits	102	-	-	-	-	102
Relief Fund	8,678	-	-	(1,530)	-	7,148
Sports Ministry	1,125	-	7,951	(18,300)	9,600	376
	10,073	-	7,951	(19,830)	9,600	7,794

The 2021 transfers between funds represent:

	£	Purpose
<u>Sports Ministry</u>	9,600	Top up from general funds
TOTAL	9,600	

	PRIOR FINANCIAL YEAR					
	Balance 01-Jan-20 £	Opening bal adjustment £	Income £	Expenditure £	Transfer Between Fund: £	Balance 31-Dec-20 £
CAP	-	-	810	(642)	-	168
First Fruits	583	-	-	-	(481)	102
Walking Football (formerly NEET)	2,180	(2,180)	-	-	-	-
Relief Fund	2,167	-	8,218	(2,023)	316	8,678
Sports Ministry	(148)	-	9,075	(17,175)	9,373	1,125
Uganda Support	(500)	500	-	-	-	-
	4,282	(1,680)	18,103	(19,840)	9,208	10,073

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021**

6. RESTRICTED FUNDS (continued)

The CAP Fund relates to income and expenditure received and spent on the debt counselling service.

The First Fruits Fund: is a biblical principal of giving a lump sum at the beginning of the year before personal annual income is known and trusting God to provide sufficient personal finances for the rest of the year. The First Fruits Fund was initiated many years ago but has not operated every year. In January 2019, it was used for offerings towards the refurbishment of the newly leased property of 131 Walton Road.

The Walking Football (formerly NEET Football) Fund relates to grants received towards the Walking Football Project.

The Relief Fund is used for relief of poverty either locally, nationally or internationally.

The Sports Ministry Fund: this fund is primarily used to support the ministry of SFI that runs various sporting outreach activities within the community. It includes walking football teams, youth football teams, golf matches and competitions including golf weekends away.

The Uganda Support Fund related to an RCT member who spent several years as an unpaid teacher at the Wellspring school in Uganda through Links International. This fund is now closed.

There are no restricted funds in deficit at 31st December 2021. The restricted funds held by the Charity are represented by cash reserves and gift aid tax debtor and are to be expended as specified above.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31-Dec-21 £	31-Dec-20 £
Cash at Bank & in Hand	216,667	-	4,894	221,561	163,120
	216,667	-	4,894	221,561	163,120

8. DEBTORS & PREPAYMENTS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31-Dec-21 £	31-Dec-20 £
Tax Recoverable	43,872	-	2,900	46,772	48,553
	43,872	-	2,900	46,772	48,553

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31-Dec-21 £	31-Dec-20 £
Agency Funds 17	870	-	-	870	-
Independent Examiners Fees	1,320	-	-	1,320	1,320
Pension Contributions (current year)	755	-	-	755	755
Pension Contributions (earlier year/s underpaid)	1,799	-	-	1,799	-
Social Security Costs	326	-	-	326	-
	5,070	-	-	5,070	2,075

10. STAFF COSTS AND NUMBERS

	2021 £	2020 £
Gross Wages and Salaries	33,192	32,979
Employer's National Insurance Costs (after allowance)	-	-
Pension Contributions	1,633	1,633
Previous year/s Pension costs (underpaid)	1,799	-
	36,624	34,612

Employees who were engaged in each of the following activities:

	2021 TOTAL	2020 TOTAL
Activities in furtherance of Charity's objects	3	3

REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021

10. STAFF COSTS AND NUMBERS (continued)

The Charity operates a PAYE scheme to pay employed members of staff and no employees received emoluments in excess of £60,000. (2020: None). The Charity engaged the services of one self-employed person via their limited company to provide mission support in furthering the Charity's objects. The amount paid during this financial year was £2,040 (2020: £9,430). The Charity also engages the services of SFI SportsForce International. The amount paid during this financial year was £18,300 (2020: £17,720) - see note 6 for further detail on the Sports Ministry Fund.

11. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

The Company is Limited by Guarantee and is a Charity registered with the Charity Commission number 1139476 and is not, therefore, subject to Corporation Tax and does not have a Share capital.

Note	2021 £	2020 £
Surplus / Deficit for the financial year	53,243	42,006
Prior Year Adjustment	-	-
Other Recognised Gains	-	-
	<u>53,243</u>	<u>42,006</u>
Balance Brought Forward	210,020	168,014
Closing Funds at 31st December	<u>263,263</u>	<u>210,020</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-21 £	Total 31-Dec-20 £
Tangible Fixed Assets	-	-	-	-
Net Current Assets	255,469	7,794	263,263	210,020
Long term Liabilities	-	-	-	-
TOTAL	<u>255,469</u>	<u>7,794</u>	<u>263,263</u>	<u>210,020</u>

13. PAYMENTS TO DIRECTORS AND RELATED PARTIES

All payments received by the directors and related parties during the financial year, were for reimbursements of expenses incurred in furthering the Charity's objects.

No other payments were made to directors or any persons connected with them during this financial period. No other material transaction took place between the Charity and a director or any person connected with them.

14. RISK ASSESSMENT

The directors actively review the major risks which the Charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021**

15. RESERVES POLICY

The directors have considered the level of reserves they wish to retain, appropriate to the Charity's needs. This is based on the Charity's size and the level of financial commitments held. The directors aim to ensure the Charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the Charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the Charity should undertake.

17. AGENCY FUNDS

The Charity is temporarily holding funds received from a donor, which are destined for Doxa Deo Community Church. The amounts received and expended during the year were:

	31-Dec-21
	£
Balance brought forward	-
Received	870
Expended	-
Balance Carried Forward	870

This amount was paid over in September 2022.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the Trustees on my examination of the accounts of Refresh Church Trust for the year ended 31st December 2021.

As the Charity's Trustees (who are also the Directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Responsibilities and basis of report

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the 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 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

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.

Signed: J Irvinesmith FCIE

Date: 15th September 2022

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2020**

**REFRESH CHURCH
TRUST**

(A Company Limited by Guarantee)

**CHARITY REGISTRATION NUMBER 1139476
COMPANY REGISTRATION NUMBER 07455600**

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

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**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

LEGAL AND ADMINISTRATIVE INFORMATION

OTHER NAMES	Molesey Community Church Trust (Old Name)
CHARITY REGISTRATION NUMBER	1139476
COMPANY REGISTRATION NUMBER	07455600
DATE OF INCORPORATION	30th November 2010
START OF FINANCIAL YEAR	1st January 2020
END OF FINANCIAL YEAR	31st December 2020
TRUSTEES AT 31ST DECEMBER 2020 (ALSO THE DIRECTORS UNDER COMPANY LAW)	Mr. A. Kelly (Chair) Mrs. J. White (resigned March 2020) Mrs. J. Gibson (Treasurer) Mr. I. Hood Mr. T. Smith Ms. M. Meade Mr R. Roper (appointed March 2020)

The existing Trustees appoint any new Trustees following the provisions laid out in the Charity's governing instrument.

GOVERNING INSTRUMENT

Memorandum and Articles Incorporated on 30th November 2010. As amended by Certificate of Incorporation on Change of Name Dated 10th November 2014.

OBJECTS

a) To advance the Christian religion in accordance with the statement of beliefs appearing in the schedule hereto and in particular in the county of Surrey, the United Kingdom or the World. **b)** To relieve persons who are in conditions of need or hardship and promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Surrey, the United Kingdom or the World as the Trustees from time to time may think fit. **c)** To provide or assist in the provision of facilities in the interest of social welfare for recreation and leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

CORRESPONDENCE ADDRESS	129 Walton Road East Molesey Surrey KT8 0DT
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PRIMARY BANKERS	Lloyds Bank Plc 83 High Street Walton on Thames Surrey KT12 1DU
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PROFESSIONAL ADVISORS	SportsForce International Limited 1 Merton Way West Molesey Surrey KT8 1PG
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INDEPENDENT EXAMINER	Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham PO18 8NF
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**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**
**REPORT OF THE TRUSTEES/DIRECTORS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

Whilst the Covid-19 pandemic forced the closure of Refresh Church Trust's building from 23rd March to 1st September and again in December, Refresh Church itself remained active and committed to bringing the tangible hope of Jesus to its community both in person and through extensive use of digital technology during a time when many people were questioning whether God really exists.

More than ever, in the uncertainty and pain wrought upon the population by the pandemic, Refresh Church Trust's strapline 'Finding life in Jesus' epitomises the very essence of its being and reflects the heart of its desire to bring Jesus' love, joy and freedom to all those who don't yet know Him, transforming lives, healing brokenness and restoring hope.

Refresh Church Trust's values embody its distinctive character of building strong, caring relationships both within and outside the church, of generosity to all, and of inclusivity: everyone belongs and is valued equally, whatever their faith or circumstances. The Bible is the bedrock on which Refresh Church Trust's values and actions are based and every facet of its activity is underpinned by prayer.

2020 has been a year where both individually and corporately, Refresh Church Trust has continued to build connections with a wider section of the community, whilst living out its core values of love, generosity and inclusivity.

History, objectives and activities of the Trust

Molesey Community Church was started in 1986 and became a Registered Charity on 29th November 1995: Molesey Community Church Trust (MCCT). MCCT became an incorporated charity on 30th November 2010 (Reg No. 7455600 Charity Number 1139476) and on 10th November 2014 changed its name to Refresh Church Trust (RCT). The change of name harmonised the Church's identity with the Refresh Centre – RCT's spacious, versatile church and community meeting facility located in East Molesey's main shopping street – presenting one 'brand' that connected the Centre to the Church.

RCT is linked to the Pioneer national network of churches and supports a number of Pioneer-related initiatives. It is also a member of the Evangelical Alliance.

The objectives of the Trust are to advance the Christian religion in accordance with the Statement of Beliefs: to relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby; and to undertake and fulfil such other charitable activities and purposes for the benefit of the community, particularly in the County of Surrey and at the discretion of the Trustees elsewhere in the United Kingdom or the World.

Management and governance arrangements

The Articles of Association provides for a minimum of three with no maximum number of Trustees. New Trustees are appointed following a consultation between Trustees and church leaders. In the first instance, Trustees discuss and nominate a number of suitable appointments. Subsequently, candidates are approached to determine if they wish to take on the responsibility of Trustee. If a positive response is received then ratification of the appointment is made at the next Trustees meeting. A new Trustee receives copies of the previous year's annual report and a copy of the Charity Commissions leaflet advising the obligations of a Trustee. During their tenure, Trustees have access to guidance and training sessions from Trust Advice (formerly known as Advice For the Voluntary Sector), to which RCT subscribes.

The Trustees confirm that they have complied with their duty to have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Procedures and policies

Normally, the Trustees meet four times per year to consider financial considerations of the Trust, staffing procedures and arrangements, property requirements and children and youth arrangements falling within the objectives of the Trust.

In 2020 the Trustees met formally four times via Zoom. Minutes of the formal meetings are kept on record. In addition, a number of administrative actions have been considered during informal meetings and circulated by electronic exchange.

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES/DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020**

Achievements and performance of the Trust

Whilst many of RCT's regular activities were curtailed by government restrictions imposed during the Covid-19 pandemic, RCT remained active Locally, Nationally and Internationally, within the permitted guidelines.

Local activities – pre-lockdown

Until 23rd March, RCT held weekly **Sunday meetings** in the Refresh Centre, with attendance averaging 45 – 65 adults and 6 – 10 children (less than 16 years of age). The main purpose of these meetings was to provide opportunities for worship, teaching, prayer and fellowship. There were special activity-based groups for children providing games, crafts and bible teaching for all 3–10-year-olds, with 4 or more children involved each week. In February, a Dedication service was held for two of the youngest members of the church, attended by their extended families and RCT members.

A number of **Church groups** were run on a twice-monthly basis in the Refresh Centre and at individuals' homes for bible study, teaching, support and prayer, with approximately 60% of regular RCT attendees participating. Monthly prophecy and worship evenings also were held for RCT and other Molesey church members in the Refresh Centre, as were ad hoc Sunday Sanctuary sessions for people to relax together in God's presence as they read, did a craft or caught up with work whilst listening to a talk.

In addition, for the **wider community**, developmental courses, inspired art and creative expression sessions took place in the Refresh Centre.

Refresh Centre usage in 2020 was significantly reduced due to the pandemic. The Centre was closed for six of the twelve months, with minimal usage in the permitted period between the two lockdowns. Despite this, the Centre hosted approximately 1600 visits during the year.

Of the 380 or so hours booked for usage, the split was roughly 30% external hirers and 70% RCT usage – a slight shift in balance from 2019 when the split was 20% external hirers. Footfall ratios mirrored usage hours, with external hires accounting for approximately 30% of footfall and RCT internal and community events for the balance of 70%. In addition to the booked hours, when permitted, the Refresh Centre was used on an ad hoc basis by church members, for which there are no recorded statistics.

Regarding external hirers, RCT supports bookings made by not-for-profit organisations offering community services in line with RCT's heart and mission, by either waiving the booking fee or charging a minimal sum to cover costs. Examples include **Molesey Clothing Exchange**, a community clothes swap facility enabling people to exchange items of clothing on a one-for-one basis for a minimal door donation which is given to local charities; and **Elevate Life**, a specialised youth group for young people with a range of anxiety, stress and mental health issues. The group provides gentle and supportive coaching to help manage anxiety, nurture talents, and build friendships and confidence. It also helps them engage effectively with adults.

RCT hosted several activities in the Refresh Centre during the first quarter of 2020, all of which were offered to the community free of charge:

- ▶ **Lunches for the homeless:** a new, weekly initiative offering lunches and social interaction on a drop-in basis for homeless people. An average of 3-4 people came each week.
- ▶ **Community Café:** a child-friendly café open one morning a week with free refreshments for anyone in the community to drop in, chat and make new friends. Approximately 12 families visited over the three-month period.
- ▶ **Boomerang Bags:** an initiative that brings together 6 or more volunteers on a weekly basis to upcycle old fabric from local donors to create tote bags to distribute to local shops and help eliminate the use of plastic ones. The sewing sessions have created a community in which like-minded people are gathering and forming friendships.
- ▶ **Inspired Art:** evenings when both church and community come together to paint, chat and encourage each other. In non-pandemic times, copies of the paintings are used at a variety of RCT and Community events throughout the year to speak blessing and encouragement to people in Molesey and beyond. Two art evenings were held during 2020 with 8-16 people attending each session. Roughly half of these were Refresh and half were non-Refresh people.
- ▶ **Alpha Course:** A ten-week course enabling people to explore the Christian faith was run from January to March with 6 people attending.

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES/DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020**

Local activities – during lockdown

From 23rd March, many **activities moved online**, including:

- ▶ **Sunday meetings:** Initially, the Sunday meeting talks and worship were pre-recorded and uploaded to YouTube. From July, the meetings were streamed live on YouTube, with recordings available for replay afterwards. On average, the live streamings attracted 30 views, with people tuning in from multiple locations across the UK and overseas. With some households having two or more people viewing on the same device, it is reasonable to assume a live viewing audience of 40-50 unique viewers. The number of views rose to an average of 130 once the recording was available for replay, although it is not clear how many of these are unique views versus repeat visits.
- ▶ **Kid's church:** Post lockdown, Kid's church moved online with leaders and children connecting via Zoom. Meetings were held twice a month with the children participating in activities for which materials had been delivered to their homes. On average, 6-12 children participated each time. Materials were delivered to their homes on the intervening weeks also, when there were no Zoom sessions.
- ▶ **Mid-week Church groups:** To help prevent social isolation during the first lockdown, 14 weekly, 40-minute, Zoom groups were established across different evenings with up to 5 people in each, covering almost 100% of church members. The purpose of the groups was to help everyone stay connected despite the imposed social isolation and to pray, encourage and support each other through the uncertain time. From the autumn, when it was possible to meet in person, socially distanced, six different groups were established, each focussing on a different topic ranging from prayer, bible study and mission to marriage, healing and God in business. Some groups met in person; others preferred to meet online. About 55% of church members participated in a group.
- ▶ **Art from the Heart evenings:** The transition from in-person Inspired Art to online Art from the Heart evenings was successful with an average of 12 people attending each Zoom session. Approximately 30% of participants were from Refresh and 70% from the community, representing a significant increase in non-Refresh participants compared with the 50/50 ratio of the in-person sessions.

Other local community activities included:

- ▶ **Volunteering:** Several RCT members volunteered their time to pack and deliver food bank parcels and/or prescriptions to people's homes. Some established WhatsApp groups for their neighbours to help people stay in touch and provide support when needed; others undertook shopping for those unable to book online slots or visit shops; and others provided telephone support to those living alone.
- ▶ **CAP Money Course:** a free money-management course developed by debt counselling charity Christians Against Poverty, which two RCT members are accredited to run. The course teaches people budgeting skills and a simple, cash-based system that is proven to work. It helps people gain more control of their finances, so they can save, give and prevent debt. During 2020 RCT partnered with Walton Charity (provided funding), Spurgeons Children Centre, Home Start and a local primary school to run a CAP course on the school site with crèche and breakfast provided. Eight people attended the first session. Unfortunately, the remaining two sessions were cancelled due to school closure/lockdown in March. Those in urgent need were offered one-to-one support and all attendees had the course booklet which provided signposting to additional help. RCT prepared to run the course again in the autumn but again this had to be cancelled due to increasing Covid-19 restrictions.
- ▶ **Christmas Lunch on Jesus:** In December, RCT partnered once again with Doxa Deo church in Surbiton and with Walton Baptist church, raising over £2,700 and providing 60+ volunteers for this seasonal initiative to deliver quality food hampers to families in need. The hampers contain every ingredient needed to create a full Christmas lunch for 6-8 people, plus cooking instructions. This year, RCT helped pack 1000 hampers (up from 650 in 2019), 90 of which were delivered by RCT to homes in Elmbridge that had been referred by Spurgeons Children Centre, Home Start (local charities) and five local primary schools.
- ▶ **Molesey Churches Night Shelter:** Due to Covid-19, it was not possible for local churches to provide sleeping accommodation for homeless people. Instead, the local council provided 12 individual Bunkabins (pods) that were managed by an agency specialising in housing the homeless. RCT members, along with other local churches, provided clothing, toiletries, kitchen items, packed lunches and dinners for the users.

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES/DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020**

In addition to church-sponsored activities, and in full compliance with Covid-19 regulations, RCT members engaged individually with the community in a variety of ways including providing professional counselling services, coordinating Neighbourhood Watch activities and, until lockdown in March, volunteering for Molesey Care – a local charity providing transport for individuals requiring help in getting to medical appointments, carrying shopping and other needs.

Various sporting activities were arranged and supported by RCT in full compliance with Covid-19 regulations, with the aim of reaching out to the community. These activities were conducted according to prescribed social distancing guidelines and supported through the work of SportsForce International Limited (SFI):

- ▶ During 2020, RCT continued to co-ordinate **Walking Football** sessions at Xcel Leisure centre. The number of participants decreased significantly throughout the year due to Covid-19 and contact was maintained by Zoom instead. An Xcel team took part in the Surrey County FA Walking Football League for which RCT provided management time to organise. This was frozen in March 2020 and not restarted before the end of the year. Contact was maintained with team leaders throughout the down time.
- ▶ As an adjunct to Walking Football and in conjunction with Fulham Football Club, RCT continued to run **Sporting Memories**, a weekly programme of re-living sporting highlights and memories to stimulate emotions and memory cells for those aged 65 and over, followed by an hour of walking football to raise the heart rate and improve activity levels of participants. These sessions were put on hold from March 2020 and not restarted before the end of the year.
- ▶ Three **golf** games were organised with competitions taking place in August, October and December. A 3-day golf tour in Devon was postponed to 2021.
- ▶ During the year, RCT continued to run '**Fit Lives**' at the local council Leisure Centre when it was permitted to be open to users. Fit Lives is a chaplaincy project enabling RCT to provide a listening ear/befriending service to the Centre users and staff. RCT co-ordinates a team of 12 members who attend the leisure centre regularly throughout the week to provide this service.
- ▶ A low-impact aerobic dance class for seniors, called **Moves Lite**, was held locally on two mornings a week, with twice-monthly coffee mornings organised in the Refresh Centre after the classes to enable participants to socialise and develop friendships. From 23rd March, these classes moved online twice or three times a week on Zoom at different stages of the lockdown.
- ▶ A **quiz night** attracting between 80-100 people was held for Walking Footballers and Moves Lite ladies. In addition, **weekly sports quizzes, football skills sessions and chats were held on Zoom** to help people keep in touch and feel supported through lockdown. A total of 192 Zoom sessions were hosted during 2020.

Alongside RCT-organised sports activities, and in full compliance with Covid-19 regulations, church members were encouraged to participate in and support local running, cycling and other events and to use their gym membership and other fitness activities to help build supportive community relationships.

National Activities

RCT has been involved in several national initiatives in 2020:

- ▶ Financial support has been given to the multi-faceted work and ministry of the Pioneer Trust.
- ▶ Financial support has been given to the Fusion initiative, which works with students to equip them for effective mission within universities and colleges.
- ▶ RCT's experience has been used to develop and support other Christian organisations in sports ministry including Christian Vision for Men, Ambassadors Football, Sports Chaplaincy UK and others. This action will be ongoing with reviews taking place on an annual basis.
- ▶ A walking football element was organised for Ambassadors Football charity as part of its London Churches Football Tournament, but postponed until 2021.

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES/DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020**

International Activities

The Gambia: During 2020, RCT continued its support for a mission worker in the Gambia. The individual is well known to RCT, having completed a year's training programme with the church several years ago, since when she and the church have maintained close links throughout her subsequent training and preparation to become a missionary. Whilst the individual receives practical and safeguarding covering from the Reach Across organisation (a UK-based charity specialising in working among unreached people groups), her pastoral care and well-being are overseen by RCT through regular video calls and other forms of communication. In addition, RCT contributes to her financial needs.

Africa and other developing countries: for several years, RCT has supported the work of Links International, a Christian charity committed to changing lives and transforming communities by helping the world's poor help themselves out of poverty. Its efforts focus on training people to help themselves and where necessary equipping them with the resources to make the most of their training. Projects range from healthcare and sanitation training to micro-enterprise initiatives. RCT continued to provide financial support in 2020.

Management Achievements

Refresh Church is led by Judith Kelly, supported by three others. This Core Team has management responsibility for the church activities.

The Covid-19 pandemic required the team to reassess rapidly its priorities and put in place appropriate measures to ensure the physical, emotional and spiritual well-being of its members, whilst also enabling RCT to continue meeting and working safely within the government-imposed constraints and provide support to the wider community.

Specifically, the team:

- Closed immediately the Refresh Centre to all internal and external meetings and arranged a deep-clean of the premises
- Within the first week of lockdown, set up 14 Zoom groups with online hosts for RCT members to link into throughout the week to pray, share their concerns, encourage and support each other
- Moved its in-person Sunday meetings to pre-recorded, and subsequently livestreamed, online meetings on YouTube, without missing a Sunday
- Launched Kid's Church online
- Established a Relief Fund to help support those who suffer increased financial pressure due to job losses, shortfalls from furloughing, or health setbacks
- Ensured its staff was able to work safely and productively from home
- Communicated the changes and government guidelines to all members
- Facilitated a full risk assessment and user guidelines for the re-opening of the Refresh Centre to internal and outsider hirers, once restrictions eased
- Encouraged its members to support their local and wider community through volunteering activities and neighbourly support

In consultation with the Trustees, the team decided not to furlough any staff as finances were strong and it became clear very quickly that the staff were needed to help resource and manage RCT's increased online presence and the additional administration burden posed by the requirements to conform to government requirements.

Despite the enforced changes wrought by the pandemic, the Core Team continued to ensure RCT's vision and values underpinned all decisions relating to how church funds and other resources were deployed. In this regard, the Core Team administered financial gifts from the Relief Fund to individuals both within and outside of RCT, to help alleviate hardship caused by the pandemic. Also, during the autumn of 2020, the Core Team put in place a series of teaching sessions to help equip RCT members to share their stories and the hope they have in Jesus when opportunities arise due to greater spiritual openness resulting from the experiences of Covid-19.

The Core Team also invested in enhancing its social media presence by recruiting two young freelancers part-time to increase the flow and pace of information presented. In addition, it helped fund a young person to attend DNA, a one-year Christian discipleship and leadership training programme. The young person has been instrumental in engaging RCT's children and young people in online church activities during the last quarter of 2020.

In addition to the practical aspects of church life, the Core Team is responsible for the spiritual and emotional well-being of its members. In support of this, throughout 2020 the Team provided a programme of solid, scripture-based teaching at Sunday meetings for both adults and children, and a broad variety of mid-week adult small-group sessions for further learning, fellowship and mutual support. The Team also provided additional one-on-one care and support for both newcomers and long-time members alike who were facing challenging life circumstances.

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES/DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020**

Financial review, investment policy and reserves

During 2020, Covid-19 did not have any significant impact on RCT's financial health, although it did curtail some of RCT's planned community activities. Throughout the year, RCT was able to continue to support staff, volunteers and beneficiaries of its programmes.

Within a few days of the March lockdown, RCT earmarked £15,000 of its reserves for a Relief Fund and appealed to RCT members for donations into the fund. The appeal generated an additional £8,200 of contributions, including Gift Aid, of which almost £5,000 was disbursed during the year.

It is extremely encouraging to note that the commitment of RCT core members to the vision meant that the regular financial giving and Gift Aid receipts increased in 2020 compared with 2019.

Regular expenditure in 2020 remained at the same levels as 2019, at around £131,000. As giving was in excess of expenditure and because RCT's high street premises entitled it to some local government Covid-19 grants, RCT reported a total financial surplus of approximately £42,000 from its regular activities in the year.

RCT's financial control systems and processes are strong, enabling RCT to continue to keep costs tightly under control. Total reserves at the end of 2020 stood at £201,342 plus a further £8,768 in the Relief Fund. Given RCT's projected budget for 2021 implies an average quarterly expenditure of £40,000, the Trustees are satisfied that the goal of retaining a rolling reserve of three months' expenditure will be met. In addition, expenditure is likely to be below budget in the first half of the forthcoming year, due to the impact of the ongoing lockdown.

Reserves Policy

A reserve fund is needed by the Trust to ensure all legal obligations are met, should there be a need to wind up the Trust. The reserve fund should be sufficient to enable one month's severance of employment notice to be given to employees.

At the beginning of each month, the Treasurer ensures adequate funds are available for this purpose. If there is any deficiency, an extraordinary meeting of Trustees and church leadership will take place within 5 days to resolve the anomaly.

Staffing

During 2020 the staffing levels were:

- 1 Part-time Church Coordinator
- 1 Part-time Core Team member and Worship Leader
- 1 Part-time Refresh Centre and Mission Coordinator

Voluntary work was also undertaken from time to time to assist the operations of the Refresh Centre.

Sports Consultant

The employment of SportsForce International (SFI) Limited is reviewed annually covering the period 1st April to 31st March. The Trustees intend to ask SFI to continue undertaking work in respect of supporting and advising on sporting activities for the Trust in the following year. The expansion of this work to meet a National need will also continue to be supported.

Future plans

In 2020, the Covid-19 pandemic drove RCT to use digital technologies more widely and achieve a stronger online presence – YouTube, Facebook, Instagram – making RCT even more accessible to the outside community. RCT will continue to invest in and deploy technology to enhance its appeal and accessibility to both the younger and wider online communities.

Given these changes and the benefits they offer, RCT believes it must use them to bounce forwards into a new era of mission and connectedness and not backwards into pre-Covid-19 practices. Therefore, in early 2021, to prepare for the lifting of the pandemic restrictions, RCT will embark on a programme of re-setting, re-shaping and refreshing its offering and leadership to ensure it is equipped in the best way possible to take RCT into the future.

Changing the demographic profile of the church will continue to be a priority in 2021. As part of the demographic change, RCT will seek to increase its number of Core Team members and equip and give more responsibility to up-and-coming future leaders.

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES/DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020**

In addition, to support its forward planning and ensure the long-term viability of the charity, RCT will seek to develop the skills of a number of its people to help create a succession plan for both the Trustees and Core Team.

Statement of Directors' Responsibilities:

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of the surplus or deficit of the Charity. In preparing those financial statements the Board is required to:-

- a)** select suitable accounting policies and then apply them consistently;
- b)** make judgements and estimates that are reasonable and prudent;
- c)** prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Charity will continue in operation;
- d)** state whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements.

The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which are sufficient to show and explain the Charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are also responsible for the contents of the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the year ended 31st December 2020 and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the 28th August 2021

Signed on their behalf by Director:

Printed Name: Mr. A. Kelly

REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020 £	Restated TOTAL 2019 £
INCOME FROM:						
Donations & Legacies	3a	152,848	-	18,103	170,951	205,049
Other Trading Activities	3b	1,568	-	-	1,568	3,068
Investments	3c	556	-	-	556	76
Charitable Activities	3d	60	-	-	60	1,414
Other	3e	-	-	-	-	1,947
TOTAL INCOME		155,032	-	18,103	173,135	211,554
EXPENDITURE ON:						
Charitable Activities	4a	108,848	-	19,840	128,688	260,764
Raising Funds	4b	-	-	-	-	2,405
Other Costs	4c	2,441	-	-	2,441	2,480
TOTAL EXPENDITURE		111,289	-	19,840	131,129	265,649
NET INCOME/(EXPENDITURE)		43,743	-	(1,737)	42,006	(54,095)
Transfer Between Funds	6	(9,208)	-	9,208	-	-
NET MOVEMENT IN FUNDS		34,535	-	7,471	42,006	(54,095)
RECONCILIATION OF FUNDS:						
Opening Balance Adjustment	6	1,680	-	(1,680)	-	-
Prior Year Adjustment	1,17	-	-	-	-	7,752
Total Funds Brought Forward (as adjusted)		163,732	-	4,282	168,014	214,357
TOTAL FUNDS CARRIED FORWARD		199,947	-	10,073	210,020	168,014

Movements on all reserves and all recognised gains and losses are shown above. All of the Charity's operations are classed as continuing.

The notes on pages 13 to 21 form part of these financial statements.

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET
AS AT 31ST DECEMBER 2020**

	Note	Unrestricted Funds £	Restricted Funds £	31-Dec-20 Total £	Restated 31-Dec-19 Total £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Current Assets					
Debtors & Prepayments	8	44,054	4,499	48,553	44,005
Cash at Bank and in Hand	7	157,546	5,574	163,120	125,329
Total Current Assets		201,600	10,073	211,673	169,334
Creditors: due within one year	9	1,653	-	1,653	1,320
NET CURRENT ASSETS		199,947	10,073	210,020	168,014
TOTAL ASSETS less current liabilities		199,947	10,073	210,020	168,014
NET ASSETS		199,947	10,073	210,020	168,014
Funds of the Charity					
General Funds		199,947	-	199,947	163,732
Designated Fund	5	-	-	-	-
Restricted Funds	6	-	10,073	10,073	4,282
		199,947	10,073	210,020	168,014

Directors' Responsibilities:

The charitable company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 22.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Directors on the 28th August 2021

Signed on their behalf by Director:

Printed Name: Mr. A. Kelly

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

The 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) (effective 1 January 2015) - Charities SORP (FRS102)) and incorporating update bulletin 1, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

The functional currency of the Charity is sterling (£).

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the Charity's operation and in order to comply with the requirements of the SORP.

The Charity has opted to prepare its accounts using natural categories.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period

Material prior period errors and changes to previous accounts

A conservative accrual in gift aid tax reclaim income put in last years' accounts by the independent examiners has been shown to be unnecessary and has been written back as a prior period adjustment. The effect on overall reserves is as follows:

	31-Dec-19
Reserves as originally stated	160,262
Prior period adjustment	<u>7,752</u>
Reserves as restated	<u><u>168,014</u></u>

There have been no other changes to the previous financial year accounts.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Income

Recognition of Income

These are included in the Statement of Financial Activities (SoFA) when:

- the Charity becomes entitled to the income;
- it is more likely than not that the Trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Tax Reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Gifts in Kind

Gifts in kind for use by the Charity are included in the SoFA as income from donations when receivable.

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the Charity or have been met.

Government Grants

The Charity has received government grants relating to the job retention scheme in the reporting period.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the Charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Donated Services and Facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the Charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the Charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Expenditure and liabilities

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and Support Costs

Support costs represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the Charity and its compliance with regulation and good practice.

Employee benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Redundancy cost

The Charity made no redundancy payments during the reporting period.

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The Charity has creditors which are measured at settlement amounts less any trade discounts.

Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

Fixed Tangible Assets

Tangible fixed assets for use by the Charity, these are capitalised if they can be used for more than one year, and cost at least £1,500. They are valued at cost or, if gifted, at the value to the Charity on receipt.

Depreciation Expenses

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied per annum are as follows:

Equipment 25% - Reducing Balance Basis

2. TANGIBLE FIXED ASSETS

		General Equipment £	First Fruits £	Refresh in the Park £	2020 Total £
Cost	01-Jan-20	1,727	3,415	406	5,548
Transfers		-	-	-	-
Cost at	31-Dec-20	1,727	3,415	406	5,548
Depreciation	01-Jan-20	1,727	3,415	406	5,548
Charge		-	-	-	-
Depreciation at	31-Dec-20	1,727	3,415	406	5,548
Net Book Value	31-Dec-20	-	-	-	-
Net Book Value	31-Dec-19	-	-	-	-

The annual commitments under non-cancelling operating leases, capital commitments, contingent liabilities are as follows:

31st December 2020 : None

31st December 2019 : None

REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020

3. INCOME

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
a) Donations & Legacies						
Gifts & Donations	6	116,540	-	14,696	131,236	171,497
Gift Aid Tax Recovered	6	24,308	-	2,597	26,905	28,502
Grants	6	12,000	-	810	12,810	5,050
		152,848	-	18,103	170,951	205,049
b) Trading Activities						
Letting Income		1,568	-	-	1,568	3,068
		1,568	-	-	1,568	3,068
c) Investments						
Interest		99	-	-	99	76
Interest on deposit account (prior year/s)		457	-	-	457	-
		556	-	-	556	76
d) Charitable Activities						
Conference Income		60	-	-	60	1,414
		60	-	-	60	1,414
e) Other Income						
Sundry Income		-	-	-	-	1,947
		-	-	-	-	1,947

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020**

4. EXPENDITURE ON:

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
a) Charitable Activities						
Activities & Events Costs	6	3,663	-	92	3,755	3,533
Books & Publications		355	-	-	355	866
Caretakers Costs		1,344	-	-	1,344	1,560
Catering Costs		265	-	-	265	1,740
Conference Costs		-	-	-	-	2,138
Equipment Costs		676	-	-	676	1,585
Gifts & Grants	6	1,041	-	2,023	3,064	10,288
Gifts to Organisations		2,788	-	-	2,788	975
Insurance Costs		1,779	-	-	1,779	2,257
Mission Costs		9,430	-	-	9,430	-
Office Costs		983	-	-	983	620
Payroll Costs		502	-	-	502	473
Rent & Rates		34,612	-	-	34,612	34,635
Repairs & Maintenance *		1,330	-	-	1,330	134,919
Salaries & Wages	6, 10	33,703	-	550	34,253	35,475
Speakers Gifts		4,646	-	-	4,646	4,690
Sports Ministry	6	-	-	17,175	17,175	17,700
Sundry Expenses		14	-	-	14	183
Support ReachAcross		2,400	-	-	2,400	-
Support Links International		900	-	-	900	900
Support of Pioneer		2,200	-	-	2,200	1,800
Training Costs		2,962	-	-	2,962	544
Travel & Subsistence		-	-	-	-	591
Utility Costs		2,859	-	-	2,859	2,816
Website Costs		213	-	-	213	126
Youth & Children's Work		183	-	-	183	350
		108,848	-	19,840	128,688	260,764
b) Raising Funds						
Fees for Services		-	-	-	-	2,405
		-	-	-	-	2,405
c) Other Costs						
<u>Governance</u>						
Bank Charges		220	-	-	220	144
Independent Examiners Fees	9	1,320	-	-	1,320	1,320
Legal & Professional Fees		901	-	-	901	1,016
		2,441	-	-	2,441	2,480

* 2019 Repairs and Maintenance represents expenditure on a major refurbishment project undertaken in 2019 but it was decided not to capitalise any of this work.

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020**

6. RESTRICTED FUNDS (continued)

The CAP Fund relates to income and expenditure received and spent on the debt counselling service.

The First Fruits Fund: is a biblical principal of giving a lump sum at the beginning of the year before personal annual income is known and trusting God to provide sufficient personal finances for the rest of the year. The First Fruits Fund was initiated many years ago but has not operated every year. In January 2019, it was used for offerings towards the refurbishment of the newly leased property of 131 Walton Road.

The Walking Football (formerly NEET Football) Fund relates to grants received towards the Walking Football Project.

The Relief Fund is used for relief of poverty either locally, nationally or internationally.

The Sports Ministry Fund: this fund is primarily used to support the ministry of SFI that runs various sporting outreach activities within the community. It includes walking football teams, youth football teams, golf matches and competitions including golf weekends away.

The Uganda Support Fund related to an RCT member who spent several years as an unpaid teacher at the Wellspring school in Uganda through Links International. This fund is now closed.

There are no restricted funds in deficit at 31st December 2020. The restricted funds held by the Charity are represented by cash reserves and are to be expended as specified above.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31-Dec-20 £	31-Dec-19 £
Cash at Bank & in Hand	157,546	-	5,574	163,120	125,329
	157,546	-	5,574	163,120	125,329

8. DEBTORS & PREPAYMENTS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31-Dec-20 £	Restated 31-Dec-19 £
Tax Recoverable	44,054	-	4,499	48,553	44,005
	44,054	-	4,499	48,553	44,005

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31-Dec-20 £	31-Dec-19 £
Independent Examiners Fees	1,320	-	-	1,320	1,320
Social Security Costs	333	-	-	333	-
	1,653	-	-	1,653	1,320

10. STAFF COSTS AND NUMBERS

	2020 £	2019 £
Gross Wages and Salaries	31,512	33,152
Employer's National Insurance Costs (after allowance)	-	-
Previous year Social Security costs	385	-
Pension Contributions	2,356	2,323
	34,253	35,475

Employees who were engaged in each of the following activities:

	2020 TOTAL	2019 TOTAL
Activities in furtherance of Charity's objects	3	3

REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020

10. STAFF COSTS AND NUMBERS (continued)

The Charity operates a PAYE scheme to pay employed members of staff and no employees received emoluments in excess of £60,000. (2019: None). The Charity engaged the services of one self-employed person via their limited company to provide mission support in furthering the Charity's objects. The amount paid during this financial year was £9,430. The Charity engages the services of SFI SPortsForce International (see note 6 for further detail)

11. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

The Company is Limited by Guarantee and is a Charity registered with the Charity Commission number 1139476 and is not, therefore, subject to Corporation Tax and does not have a Share capital.

Note	2020 £	Restated 2019 £
Surplus / Deficit for the financial year	42,006	(54,095)
Prior Year Adjustment	-	7,752
Other Recognised Gains	-	-
	42,006	(46,343)
Balance Brought Forward	168,014	214,357
Closing Funds at 31st December	210,020	168,014

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-20 £	Restated Total 31-Dec-19 £
Tangible Fixed Assets	-	-	-	-
Net Current Assets	199,947	10,073	210,020	168,014
Long term Liabilities	-	-	-	-
TOTAL	199,947	10,073	210,020	168,014

13. PAYMENTS TO DIRECTORS AND RELATED PARTIES

All payments received by the directors and related parties during the financial year, were for reimbursements of expenses incurred in furthering the Charity's objects.

No other payments were made to directors or any persons connected with them during this financial period. No other material transaction took place between the Charity and a director or any person connected with them.

14. RISK ASSESSMENT

The directors actively review the major risks which the Charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The directors have considered the level of reserves they wish to retain, appropriate to the Charity's needs. This is based on the Charity's size and the level of financial commitments held. The directors aim to ensure the Charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

**REFRESH CHURCH TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020**

16. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the Charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the Charity should undertake.

17. PRIOR PERIOD ADJUSTMENT

As described in the accounting policies section of these financial statements, it has been necessary to adjust the previous year accounts to correct a conservative accrual in gift aid tax reclaim income put in last years' accounts by the independent examiners which has been shown to be unnecessary and has been written back as a prior period adjustment.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the Trustees on my examination of the accounts of Refresh Church Trust for the year ended 31st December 2020.

As the Charity's Trustees (who are also the Directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Responsibilities and basis of report

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the 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 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

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.

Signed: J Irvinesmith

Date: 9th September 2021

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF