

**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**

<b>OTHER NAMES</b>	Molesey Community Church Trust (Old Name)
<b>CHARITY REGISTRATION NUMBER</b>	1139476
<b>COMPANY REGISTRATION NUMBER</b>	07455600
<b>DATE OF INCORPORATION</b>	30th November 2010
<b>START OF FINANCIAL YEAR</b>	1st January 2021
<b>END OF FINANCIAL YEAR</b>	31st December 2021
<b>TRUSTEES AT 31ST DECEMBER 2021 (ALSO THE DIRECTORS UNDER COMPANY LAW)</b>	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.

<b>CORRESPONDENCE ADDRESS</b>	129 Walton Road East Molesey Surrey KT8 0DT
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<b>PRIMARY BANKERS</b>	Lloyds Bank Plc 83 High Street Walton on Thames Surrey KT12 1DU
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<b>PROFESSIONAL ADVISORS</b>	SportsForce International Limited 1 Merton Way West Molesey Surrey KT8 1PG
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<b>INDEPENDENT EXAMINER</b>	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 1<sup>ST</sup> JANUARY 2021 TO 31<sup>ST</sup> 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 1<sup>ST</sup> JANUARY 2021 TO 31<sup>ST</sup> 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 29<sup>th</sup> November 1995: Molesey Community Church Trust (MCCT). MCCT became an incorporated charity on 30<sup>th</sup> November 2010 (Reg No. 07455600 Charity Number 1139476) and on 10<sup>th</sup> 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 1<sup>st</sup> 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 1<sup>st</sup> April to 31<sup>st</sup> 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**

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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 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**

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

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**

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

**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	<b>2021 Total</b>
		£	£	£	£
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**

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

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

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

**4. EXPENDITURE ON:**

	<b>Note</b>	Unrestricted Funds £	Designated Funds £	Restricted Funds £	<b>TOTAL 2021 £</b>	<b>TOTAL 2020 £</b>
<b>a) Charitable Activities</b>						
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	<b>6</b>	1,677	-	1,380	3,057	3,064
Gifts to Organisations	<b>6</b>	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	<b>10</b>	34,824	-	-	34,824	34,253
Salaries & Wages (pension accrued)	<b>10</b>	1,799	-	-	1,799	-
Speakers Gifts		2,674	-	-	2,674	4,646
Sports Ministry	<b>6</b>	-	-	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
		<b>110,979</b>	<b>-</b>	<b>19,830</b>	<b>130,809</b>	<b>128,688</b>
<b>b) Raising Funds</b>						
Fees for Services		-	-	-	-	-
		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>c) Other Costs</b>						
Governance						
Bank Charges		204	-	-	204	220
Independent Examiners Fees	<b>9</b>	1,320	-	-	1,320	1,320
Legal & Professional Fees		1,016	-	-	1,016	901
		<b>2,540</b>	<b>-</b>	<b>-</b>	<b>2,540</b>	<b>2,441</b>

**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
	<b>10,073</b>	<b>-</b>	<b>7,951</b>	<b>(19,830)</b>	<b>9,600</b>	<b>7,794</b>

The 2021 transfers between funds represent:

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

	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	-	-	-	-
	<b>4,282</b>	<b>(1,680)</b>	<b>18,103</b>	<b>(19,840)</b>	<b>9,208</b>	<b>10,073</b>

**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
	<b>216,667</b>	<b>-</b>	<b>4,894</b>	<b>221,561</b>	<b>163,120</b>

**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
	<b>43,872</b>	<b>-</b>	<b>2,900</b>	<b>46,772</b>	<b>48,553</b>

**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	-
	<b>5,070</b>	<b>-</b>	<b>-</b>	<b>5,070</b>	<b>2,075</b>

**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	-
	<b>36,624</b>	<b>34,612</b>

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><b>53,243</b></u>	<u><b>42,006</b></u>
Balance Brought Forward	210,020	168,014
Closing Funds at 31st December	<u><b>263,263</b></u>	<u><b>210,020</b></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	-	-	-	-
<b>TOTAL</b>	<u><b>255,469</b></u>	<u><b>7,794</b></u>	<u><b>263,263</b></u>	<u><b>210,020</b></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