



## **RUGELEY COMMUNITY CHURCH LIMITED**

### **TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

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# **RUGELEY COMMUNITY CHURCH LIMITED**

## **COMPANY INFORMATION**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

<b>Directors / Trustees</b>	Mr RP Miller Mrs W Barnsley (resigned 28/02/2021) Mr WJ Douthwaite (resigned 31/12/2020) Mr AMJ Fisher Mr DA Barnsley (resigned 28/02/2021) Mr CD Fielding Mr AT Ball (appointed 01/10/2020) (resigned 28/03/2021)
<b>Governing Document</b>	Memorandum and Articles of Association
<b>Company Registration Number</b>	8341226
<b>Charity Registration Number</b>	1152303
<b>Registered Office</b>	Rugeley Community Centre Burnthill Lane Rugeley Staffordshire WS15 2HX
<b>Independent Examiner</b>	Wynniatt-Husey Limited The Old Coach House Horse Fair Rugeley Staffordshire WS15 2EL
<b>Bankers</b>	The Co-Operative Bank

# **RUGELEY COMMUNITY CHURCH LIMITED**

## **REPORT OF THE DIRECTORS**

### **FOR THE YEAR ENDED 31 DECEMBER 2020**

The Directors have pleasure in submitting the Report and Accounts for the year ended 31 December 2020.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards for Smaller Entities in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **Objects of the Charity**

The trust seeks to demonstrate the Christian faith in action by being a Church in the Rugeley area.

#### **Government**

The policy and operating decisions of the charity rest with the Directors who meet regularly to monitor the activities of the Company.

New trustees are appointed by the elders of the Church.

#### **Review of Activities**

The year brought many challenges in the form of the coronavirus pandemic, which had a significant impact on activities from March onwards. The Centre was closed for 4 months from late March, with the exception of the twice-weekly Foodbank sessions, and re-opened in August for permitted activities under Government rules.

There was a major drop in hire activity throughout the year due to national lockdowns and regional restrictions and many of our planned activities were put on hold. Sunday Church services switched to online and the Active-ate children's holiday scheme was not able to go ahead in its normal form in the Summer.

Despite these challenges God has blessed us throughout the year and we have been able to help or reach many people in new and creative ways. A key milestone was the completion of the purchase of the Community Centre in August.

Council grants and furlough payments for staff on full or part time furlough have covered the drop in room hire income, which has, in turn, enabled us to provide significant discounts to some of our regular hirers through such a challenging time.

The Church also became an anchor organisation for Cannock Chase District Council and a Community Help Point for Staffordshire County Council, both of which are part of helping local people in need.

Rugeley Foodbank was able to keep functioning throughout the year through the dedicated volunteer team and very generous donations of food and money from local people, businesses and organisations.

The Active-ate scheme reached more families than ever by providing deliveries of food and activities alongside online content.

Church services were attended by more people online than pre-pandemic attendance figures and we hosted Rugeley's first ever drive-in worship service. The Church has continued to give to local groups and to national and international causes who share the same values as us.

In planning the activities, the Directors have had regard to the guidance on public benefit issued by the Charity Commission.

### **Financial Review**

Income for the year was £198,899. Expenses for the same period were £121,724 resulting in a surplus of £77,175.

### **Reserves Policy**

The Board of Directors have established a policy whereby free reserves held by the charity should be maintained at between 3 and 6 months of normal monthly Church expenditure.

### **Risk Statement**

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

### **Directors' Responsibilities**

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

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

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Charities Act 2011 and part 15 of the Companies Act 2006.

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

### **Approval**

This report was approved by the Directors on 25th May 2021 and signed on their behalf by:

  
.....

Mr RP Miller

# **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**

## **RUGELEY COMMUNITY CHURCH LIMITED**

I have examined the accounts for the year ended 31 December 2020 on pages 5 to 10 following, which have been prepared on the basis of the accounting policies set out on page 7.

### **Respective Responsibilities of Directors / Trustees and Examiner**

The Directors / Trustees of the company are responsible for the preparation of accounts; they consider that the audit requirements under section 144 (2) of the charities Act 2011 do not apply but that an Independent Examination is needed. I have been appointed to conduct an Independent Examination required by section 145 of the Charities Act 2011 and to report in accordance with the regulations made under section 145 of that act. It is my responsibility to examine the accounts, without performing an audit, and to report to the trustees.

Having satisfied myself that the company is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

1. Examine the accounts under section 145 of the Charities Act 2011;
2. Follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011;
3. State whether particular matters have come to my attention.

### **Basis of Examiner's Statement**

This report is in respect of an examination carried out under section 145 of the Charities Act 2011, and in accordance with the general directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity, and a comparison of the accounts presented with those records. It also includes a review of the accounts and making such enquiries as are necessary for the purpose of this report. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Examiner's Statement**

Based on my examination, no matter has come to my attention which gives me a reasonable cause to believe that in any material respect, accounting records have not been kept in accordance with section 386 of the Companies Act 2006, or that the accounts presented do not accord with those records, or comply with the accounting requirements of section 396 of the Companies Act 2006 and the Charities SORP (FRS 102). No matter has come to my notice in connection with my examination to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts.

Wynniatt-Husey Limited  
The Old Coach House  
Horse Fair  
Rugeley  
Staffordshire  
WS15 2EL

Signed.....*Wynniatt Husey Ltd*.....

Dated.....*25/5/2021*.....

# RUGELEY COMMUNITY CHURCH LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

### Summary of Income and Expenditure Account

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
<b>INCOMING RESOURCES</b>					
<i>Incoming resources from generated funds</i>					
Voluntary income	2	74,700	34,655	109,355	69,318
Donated goods	2	-	33,597	33,597	30,939
Interest earned		145	-	145	1,603
Grant		25,000	-	25,000	-
<i>Charitable activities</i>					
Rental income		30,775	-	30,775	47,783
Other activities		27	-	27	1,975
Income from sale of asset		-	-	-	-
Total Incoming Resources		130,647	68,252	198,899	151,618
<b>RESOURCES EXPENDED</b>					
Costs of generating voluntary income					
Charitable activities	3	91,863	29,861	121,724	182,883
Total Resources Expended		91,863	29,861	121,724	182,883
Transfer between funds		38,198	(38,198)	-	-
<b>Net Movement in Funds</b>		76,982	193	77,175	(31,265)
Funds balances at 1 January 2020		216,761	51,016	267,777	299,042
Prior year adjustment		-	-	-	-
		216,761	51,016	267,777	299,042
<b>Funds balances at 31 December 2020</b>		<b>293,743</b>	<b>51,209</b>	<b>344,952</b>	<b>267,777</b>

Movements on reserves and all recognised gains and losses are shown above.

The notes on pages 7-10 form part of these accounts.

# RUGELEY COMMUNITY CHURCH LIMITED

## BALANCE SHEET

FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	2020 £	2019 £
<b>FIXED ASSETS</b>					
Tangible Assets	5	178,816	-	178,816	4,826
		<u>178,816</u>	<u>-</u>	<u>178,816</u>	<u>4,826</u>
<b>CURRENT ASSETS</b>					
Stock	6	-	16,389	16,389	7,251
Debtors	7	11,940	-	11,940	12,263
Cash at Bank	8	114,685	37,312	151,997	262,226
		<u>126,625</u>	<u>53,701</u>	<u>180,326</u>	<u>281,740</u>
<b>CURRENT LIABILITIES</b>					
Liabilities falling due within one year	9	11,698	2,492	14,190	18,789
Net Current Assets		<u>114,927</u>	<u>51,209</u>	<u>166,136</u>	<u>262,951</u>
<b>NET ASSETS</b>		<u>293,743</u>	<u>51,209</u>	<u>344,952</u>	<u>267,777</u>
<b>FUNDS BALANCES</b>					
Unrestricted Funds:					
General Funds	10	293,743	-	293,743	216,761
Restricted Funds					
	10	-	51,209	51,209	51,016
		<u>293,743</u>	<u>51,209</u>	<u>344,952</u>	<u>267,777</u>

For the year ended 31 December 2020 the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

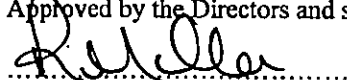
The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act – however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report forms part of this document.

The Directors acknowledge their responsibilities for:

- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.
- complying with section 386 and 387 of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Directors and signed for on their behalf on 25th May 2021 by:

  
Mr RP Miller

The notes on pages 7-10 form part of these accounts.

# RUGELEY COMMUNITY CHURCH LIMITED

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1. Accounting Policies

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)), and the Companies Act 2006.

Rugeley Community Church Limited 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 policy note(s).

##### a) Donated and Grant Income

Donated income and grants receivable are taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors. Donated goods are accounted for at estimated values as described in note 2.

##### b) Other Income and Expenditure

Investment income is taken into account when receivable and expenditure, including irrecoverable VAT, when incurred by the charity, regardless of when payment is made. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations. Grants for the support of overseas missionaries are accounted for on the basis of the support that relates to the financial year.

##### c) Funds

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by trustees. Restricted funds are the amounts received where the donor has specified the purpose for which it should be used.

##### d) Fixed Assets and Depreciation

Fixed assets acquired for use by the charity are capitalised and depreciated over their estimated useful life unless they cost less than £250 when they are written off on purpose.

Depreciation periods are as follows:

Freehold Land	Not depreciated
Equipment	5 years

##### e) Pension Costs

The company operated a defined contribution scheme for a certain number of employees. Pension premiums are charged as they are paid.

##### f) Taxation

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

##### g) Cashflow Statement

The company has taken advantage of the exemption provided by the Financial Reporting Standard 1 and has not prepared a Cash Flow Statement for the year.



# RUGELEY COMMUNITY CHURCH LIMITED

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### 2. Voluntary Income

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
General Donations	61,666	34,055	95,721	57,839
Tax Recoverable	13,034	600	13,634	11,479
	<u>74,700</u>	<u>34,655</u>	<u>109,355</u>	<u>69,318</u>
<i>Donated Goods</i>	£	£	£	£
Foodbank	-	33,597	33,597	30,939
	<u>-</u>	<u>33,597</u>	<u>33,597</u>	<u>30,939</u>

Income from donated goods is accounted for on the basis of the value of average donations at £1.75 per kilogram multiplied by the weight of donations received.

#### 3. Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
<b>a) Direct Charitable Costs</b>				
Salary and pension costs	92,481	-	92,481	89,499
Salary grants	(2,650)	-	(2,650)	-
Furlough reclaimed	(27,989)	-	(27,989)	-
Building costs	18,268	3,600	21,868	24,302
Church activities	1,300	-	1,300	4,979
Professional fees	(5,038)	-	(5,038)	7,150
Donations payable	6,895	-	6,895	7,009
Donated goods	-	24,459	24,459	36,503
	<u>83,267</u>	<u>28,059</u>	<u>111,326</u>	<u>169,442</u>
<b>b) Support &amp; Administration</b>	£	£	£	£
Administration and office costs	4,696	1,802	6,498	7,473
Accountancy	1,010	-	1,010	960
Depreciation	2,890	-	2,890	5,008
	<u>8,596</u>	<u>1,802</u>	<u>10,398</u>	<u>13,441</u>
<b>Combined Charitable Activity Costs</b>	<u>91,863</u>	<u>29,861</u>	<u>121,724</u>	<u>182,883</u>
<b>c) Donations</b>	Institutions	Individuals	2020	2019
	£	£	£	£
Missionary support	2,895	4,000	6,895	7,009
	<u>2,895</u>	<u>4,000</u>	<u>6,895</u>	<u>7,009</u>

The main feature of the donations were:

First Responders	750	1,200
Light For Children	1,200	1,200

#### 4. Staff & Trustees

	2020	2019
	£	£
Gross wages, salaries & benefits in kind	85,336	82,196
Employer's national insurance costs	3,026	3,670
Pension costs	<u>4,119</u>	<u>3,633</u>
	<u>92,481</u>	<u>89,499</u>

# RUGELEY COMMUNITY CHURCH LIMITED

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### 4. Staff & Trustees (continued)

The charity has 3.5 full time equivalent employed staff. Its activities are generally carried out by volunteers. No staff received salaries at a rate of more than £60,000 per annum.

Mr R Miller was paid £30,250 in his capacity as Church Leader and Mr C Fielding was paid £26,602 in his capacity as Community Centre Manager, and not as Trustees, as permitted by the governing document. The charity also paid £1,660 of employers pensions on behalf of Mr Miller and £1,064 on behalf of Mr Fielding.

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

#### 5. Tangible Fixed Assets

	Land & Buildings	Equipment & Fittings	Total
Costs			
At 1 January 2020	-	£ 23,953	£ 23,953
Additions purchased	171,240	5,640	176,880
Disposals	-	-	-
At 31 December 2020	171,240	29,593	200,833
Accumulated Depreciation			
At 1 January 2020	-	19,127	19,127
Charge for year	-	2,890	2,890
Disposals	-	-	-
At 31 December 2020	-	22,017	22,017
Net Book Value	-	-	-
At 31 December 2020	171,240	7,576	178,816

#### 6. Stock

	2020	2019
	£	£
Donated Goods – at cost	16,389	7,251
	<u>16,389</u>	<u>7,251</u>

#### 7. Debtors & Prepayments

	2020	2019
	£	£
Tax recoverable	11,350	9,210
Other debtors	590	3,053
	<u>11,940</u>	<u>12,263</u>

#### 8. Cash at Bank and In Hand

	2020	2019
	£	£
Bank operating accounts	151,997	262,226
	<u>151,997</u>	<u>262,226</u>

#### 9. Creditors: liabilities falling due within one year

	2020	2019
	£	£
Trade creditors	637	224
Rent in advance	-	-
Outstanding donations	2,492	4,591
PAYE & other creditors	2,561	364
Accruals	4,100	9,610
Payments on account	4,400	4,000
	<u>14,190</u>	<u>18,789</u>

# RUGELEY COMMUNITY CHURCH LIMITED

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### 10. Funds

The restricted funds represent amounts received for specific purposes and the movements in the year are as follows:

	Opening Balance £	Incoming Resources £	Outgoing Resources £	Transfers In The Year £	Closing Balance £
Building Fund	38,198	-	-	(38,198)	-
Food Bank donated goods	7,252	33,597	(24,459)	-	16,390
Food Bank financial gifts	5,566	34,655	( 5,402)	-	34,819
	<u>51,016</u>	<u>68,252</u>	<u>(29,861)</u>	<u>(38,198)</u>	<u>51,209</u>

Building Fund Contributions given for the building fund in previous years were used in 2020 to acquire the Rugeley Community Centre and as such have been changed to non-designated funds.

Food Bank financial gifts Contributions to support Rugeley Food Bank. These funds are restricted for the purchase of additional food, where necessary, and development of facilities to enable the Food Bank to best serve its customers.

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

	Debtors £	Creditors £	Bank & Cash Balances £	Other Net Assets £	Total £
Restricted Funds	-	( 2,492)	37,312	16,389	51,209
Unrestricted Funds	11,940	(11,698)	114,685	178,816	293,743
	<u>11,940</u>	<u>(14,190)</u>	<u>151,997</u>	<u>195,205</u>	<u>344,952</u>