



RUGELEY COMMUNITY CHURCH LIMITED

TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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Registered to carry on audit work in the UK and Ireland and regulated for a range of investment business and consumer credit activities by the Institute of Chartered Accountants in England and Wales

Directors: R J Wynniatt-Husey FCA FCMA; I A McIntosh FCA ATII; A W Durose

www.wynniatt-huseyltd.co.uk

Registered in England No 3722673 VAT No 747840795

RUGELEY COMMUNITY CHURCH LIMITED

COMPANY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2021

Directors / Trustees	Mr RP Miller Mrs W Barnsley (resigned 28/02/2021) Mr AMJ Fisher Mr DA Barnsley (resigned 28/02/2021) Mr CD Fielding Mr AT Ball (resigned 28/03/2021) Mr MJ Ball (appointed 15/06/2021)
Governing Document	Memorandum and Articles of Association
Company Registration Number	8341226
Charity Registration Number	1152303
Registered Office	Rugeley Community Centre Burnthill Lane Rugeley Staffordshire WS15 2HX
Independent Examiner	Wynniatt-Husey Limited The Old Coach House Horse Fair Rugeley Staffordshire WS15 2EL
Bankers	The Co-Operative Bank

RUGELEY COMMUNITY CHURCH LIMITED

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 DECEMBER 2021

The Directors have pleasure in submitting the Report and Accounts for the year ended 31 December 2021.

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 started slowly due to Covid restrictions, however, through the first half of the year the Church was able to continue operating in its aim to demonstrate God's love in the community. This came through online Sunday services, an eventual return to face-to-face Sunday morning gatherings, Foodbank running consistently throughout the year twice a week, doorstep provision of our Active-ate school holiday activities and letting our rooms out for priority care groups who were allowed to operate.

We were able to use the quieter start to the year to upgrade the heating and lighting in our hall, which means it can be used comfortably all year round for a wide range of activities, including sports, baby clinics, children's play, community events and church services.

Our roles as an anchor organisation for Cannock Chase Council and a Community Help Point for Staffordshire County Council blossomed and enabled us to help more people. Our relationship with Cannock Chase Council's housing officer has developed into a very fruitful partnership, leading to vital new add-ons to our Foodbank and other services and a first joint community engagement day with over 20 key agencies exhibiting to the public. In light of the impact of the pandemic we launched a hardship fund to buy essential items to help people in desperate need.

In the summer we were pleased to run our full Active-ate school holiday programme face-to-face for the first time since 2019. Over 4 weeks we provided breakfast, lunch, sports and craft activities to more families than ever before, completely free. We have also launched a community café with the help of lottery funded Communities Together CIC in Tamworth. The café aims to facilitate the rebuilding of relationships after the challenges of the pandemic.

In Autumn we started to see a significant increase in room hire and use of the Centre, including many weekly activities returning, new providers booking in and a full return of evening sports in the hall. A significant development has been the agreement to become the new Rugeley home of Cannock Chase Children's Centre, which will see many key activities and services for local families come to the Centre.

We continue to operate Rugeley Foodbank as part of the Church on Tuesday and Friday afternoons. Funds given for use in Rugeley Foodbank are shown as designated funds. Rugeley Foodbank saw increased usage

in 2021 but is fortunate in, and thankful for, the level of support it receives from the community area and in 2021 was able to help all those that have come to it with a need.

Financial Review

Income for the year was £258,743. Expenses for the same period were £211,485 resulting in a surplus of £47,258.

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 15th September 2022 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 2021 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.....*21/9/2022*.....

RUGELEY COMMUNITY CHURCH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

Summary of Income and Expenditure Account

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
	Note				
INCOMING RESOURCES					
<i>Incoming resources from generated funds</i>					
Voluntary income	2	89,945	44,563	134,508	109,355
Donated goods	2	-	45,521	45,521	33,597
Interest earned		297	-	297	145
Grant		26,500	-	26,500	25,000
<i>Charitable activities</i>					
Rental income		46,438	-	46,438	30,775
Other activities		5,479	-	5,479	27
Income from sale of asset		-	-	-	-
Total Incoming Resources		168,659	90,084	258,743	198,899
RESOURCES EXPENDED					
Costs of generating voluntary income					
Charitable activities	3	147,454	64,031	211,485	121,724
Total Resources Expended		147,454	64,031	211,485	121,724
Transfer between funds		-	-	-	-
Net Movement in Funds		21,205	26,053	47,258	77,175
Funds balances at 1 January 2021		293,743	51,209	344,952	267,777
Prior year adjustment		-	-	-	-
		293,743	51,209	344,952	267,777
Funds balances at 31 December 2021		314,948	77,262	392,210	344,952

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 2021

	Note	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
FIXED ASSETS					
Tangible Assets	5	204,128	4,575	208,703	178,816
		<u>204,128</u>	<u>4,575</u>	<u>208,703</u>	<u>178,816</u>
CURRENT ASSETS					
Stock	6	-	17,895	17,895	16,389
Debtors	7	13,672	-	13,672	11,940
Cash at Bank	8	110,497	58,580	169,077	151,997
		<u>124,169</u>	<u>76,475</u>	<u>200,644</u>	<u>180,326</u>
CURRENT LIABILITIES					
Liabilities falling due within one year	9	13,349	3,788	17,137	14,190
		<u>110,820</u>	<u>72,687</u>	<u>183,507</u>	<u>166,136</u>
Net Current Assets					
		<u>314,948</u>	<u>77,262</u>	<u>392,210</u>	<u>344,952</u>
NET ASSETS					
FUNDS BALANCES					
Unrestricted Funds:					
General Funds	10	314,948	-	314,948	293,743
Restricted Funds					
	10	-	77,262	77,262	51,209
		<u>314,948</u>	<u>77,262</u>	<u>392,210</u>	<u>344,952</u>

For the year ended 31 December 2021 the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

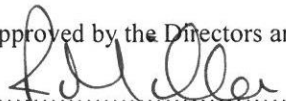
The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act – however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report 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 15th September 2022 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 2021

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	3 - 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 2021

2. Voluntary Income

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
General Donations	80,133	43,647	123,780	95,721
Tax Recoverable	9,812	916	10,728	13,634
	<u>89,945</u>	<u>44,563</u>	<u>134,508</u>	<u>109,355</u>
<i>Donated Goods</i>	£	£	£	£
Foodbank	-	45,521	45,521	33,597
	<u>-</u>	<u>45,521</u>	<u>45,521</u>	<u>33,597</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 2021 £	Total 2020 £
a) Direct Charitable Costs				
Salary and pension costs	96,716	-	96,716	92,481
Salary grants	-	-	-	(2,650)
Furlough reclaimed	(8,503)	-	(8,503)	(27,989)
Building costs	28,525	3,600	32,125	21,868
Church activities	2,277	-	2,277	1,300
Professional fees	2,285	-	2,285	(5,038)
Donations payable	6,600	-	6,600	6,895
Donated goods	-	44,015	44,015	24,459
	<u>127,900</u>	<u>47,615</u>	<u>175,515</u>	<u>111,326</u>
b) Support & Administration	£	£	£	£
Administration and office costs	2,526	14,629	17,155	6,498
Accountancy	1,234	-	1,234	1,010
Sundry costs	5,319	-	5,319	5,319
Depreciation	10,475	1,787	12,262	2,890
	<u>19,554</u>	<u>16,416</u>	<u>35,970</u>	<u>10,398</u>
Combined Charitable Activity Costs	<u>147,454</u>	<u>64,031</u>	<u>211,485</u>	<u>121,724</u>
c) Donations	Institutions £	Individuals £	2021 £	2020 £
Missionary support	3,000	3,600	6,600	6,895
	<u>3,000</u>	<u>3,600</u>	<u>6,600</u>	<u>6,895</u>

The main feature of the donations were:

First Responders	600	750
Light For Children	1,200	1,200

4. Staff & Trustees

	2021 £	2020 £
Gross wages, salaries & benefits in kind	89,813	85,336
Employer's national insurance costs	3,177	3,026
Pension costs	<u>3,726</u>	<u>4,119</u>
	<u>96,716</u>	<u>92,481</u>

RUGELEY COMMUNITY CHURCH LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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 £30,704 in his capacity as Church Leader and Mr C Fielding was paid £27,002 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 £1,080 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 £	Restricted Funds: Equipment & Fittings £	Total 2021
Costs				
At 1 January 2021	171,240	29,593	-	200,833
Additions purchased	-	35,787	6,362	42,149
Disposals	-	(16,469)	-	(16,469)
At 31 December 2021	171,240	48,911	6,362	226,513
Accumulated Depreciation				
At 1 January 2021	-	22,017	-	22,017
Charge for year	-	10,475	1,787	12,262
Disposals	-	(16,469)	-	(16,469)
At 31 December 2021	-	16,023	1,787	17,810
Net Book Value	-			
At 31 December 2021	171,240	32,888	4,575	208,703

6. Stock

	2021 £	2020 £
Donated Goods – at cost	17,895	16,389
	<u>17,895</u>	<u>16,389</u>

7. Debtors & Prepayments

	2021 £	2020 £
Tax recoverable	10,825	11,350
Other debtors	2,847	590
	<u>13,672</u>	<u>11,940</u>

8. Cash at Bank and In Hand

	2021 £	2020 £
Bank operating accounts	169,077	151,997
	<u>169,077</u>	<u>151,997</u>

RUGELEY COMMUNITY CHURCH LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

9. Creditors: liabilities falling due within one year	2021	2020
	£	£
Trade creditors	718	637
Rent in advance	-	-
Outstanding donations	3,788	2,492
PAYE & other creditors	2,745	2,561
Accruals	5,486	4,100
Payments on account	<u>4,400</u>	<u>4,400</u>
	<u>17,137</u>	<u>14,190</u>

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 £
Food Bank donated goods	16,390	45,521	(44,015)	-	17,896
Food Bank financial gifts	<u>34,819</u>	<u>44,563</u>	<u>(20,016)</u>	<u>-</u>	<u>59,366</u>
	<u>51,209</u>	<u>90,084</u>	<u>(64,031)</u>	<u>-</u>	<u>77,262</u>

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	-	(3,788)	58,580	22,470	77,262
Unrestricted Funds	13,672	(13,349)	110,497	204,128	314,948
	<u>13,672</u>	<u>(17,137)</u>	<u>169,077</u>	<u>226,598</u>	<u>392,210</u>