



RUGELEY COMMUNITY CHURCH LIMITED

TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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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

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ACCOUNTANTS

RUGELEY COMMUNITY CHURCH LIMITED

COMPANY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2022

Directors / Trustees	Mr RP Miller Mr AMJ Fisher Mr CD Fielding Mr MJ Ball
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 2022

The Directors have pleasure in submitting the Report and Accounts for the year ended 31 December 2022.

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

At the start of the year the Senior Leadership team emphasised our focus of being rooted in Jesus and empowered by the Holy Spirit so that we grow in love for God, each other and our community.

This underpinned our approach as a church throughout the year, including preaching through these topics on Sundays, running all-age services with bring-and-share meals, continuing to run our community café, honouring our key volunteers at a special service, regular outreach in the town centre and regular collaboration with the other local churches.

Foodbank had a record-breaking year, feeding 2,656 people, which was a 56% rise on the previous year's figures. Thanks to the amazing generosity of local people, churches, businesses and schools, we were able to give out over 27 tonnes of produce to help local people in crisis.

Our Active-ate summer holiday scheme for primary school children was again a resounding success in its fifth and final year, providing free breakfast, lunch, sports and craft activities. It has been a great blessing to serve hundreds of local families and there is now far better provision across the town during the summer holidays.

The Centre went from strength to strength, reaching near capacity in room bookings and working with more groups, organisations and agencies than ever before to bring help and opportunities to our community. This included a new agreement to host Citizens Advice Bureau every week, hosting the first jobs fair in Rugeley in several years, launching a weekly warm space called Cosy Club and extending our free English tuition to a second day each week to cater for Ukrainian guests. We also successfully negotiated a new lease for our long-term tenant, Voyage Care, so they can continue providing day services for disable adults.

We were able to make several improvements to the building, such as replacing the foyer/café floor and upgrading all our lighting to LED. We submitted a successful planning application for the re-development and extension of our car park, which is so often at full capacity. We also began very productive talks with Southern Staffordshire Community Energy to work towards installing solar panels and cavity wall insulation (subsequently installed at no cost to us).

Financial Review

Income for the year was £226,899. Expenses for the same period were £222,787 resulting in a surplus of £4,112.

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...22/09/2023...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 2022 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.....*25/9/23*.....

RUGELEY COMMUNITY CHURCH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

Summary of Income and Expenditure Account

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
INCOMING RESOURCES					
<i>Incoming resources from generated funds</i>					
Voluntary income	2	60,780	36,993	97,773	134,508
Donated goods	2	-	47,777	47,777	45,521
Interest earned		736	-	736	297
Grant		7,000	-	7,000	26,500
<i>Charitable activities</i>					
Rental income		69,923	-	69,923	46,438
Other activities		3,690	-	3,690	5,479
Income from sale of asset		-	-	-	-
Total Incoming Resources		142,129	84,770	226,899	258,743
RESOURCES EXPENDED					
Costs of generating voluntary income					
Charitable activities	3	170,204	52,583	222,787	211,485
Total Resources Expended		170,204	52,583	222,787	211,485
Transfer between funds		-	-	-	-
Net Movement in Funds		(28,075)	32,187	4,112	47,258
Funds balances at 1 January 2022		314,948	77,262	392,210	344,952
Prior year adjustment		-	-	-	-
		314,948	77,262	392,210	344,952
Funds balances at 31 December 2022		286,873	109,449	396,322	392,210

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 2022

	Note	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
FIXED ASSETS					
Tangible Assets	5	203,883	15,558	219,441	208,703
		<u>203,883</u>	<u>15,558</u>	<u>219,441</u>	<u>208,703</u>
CURRENT ASSETS					
Stock	6	-	26,545	26,545	17,895
Debtors	7	14,401	-	14,401	13,672
Cash at Bank	8	80,445	67,346	147,791	169,077
		<u>94,846</u>	<u>93,891</u>	<u>188,737</u>	<u>200,644</u>
CURRENT LIABILITIES					
Liabilities falling due within one year	9	11,856	-	11,856	17,137
Net Current Assets		<u>82,990</u>	<u>93,891</u>	<u>176,881</u>	<u>183,507</u>
NET ASSETS		<u>286,873</u>	<u>109,449</u>	<u>396,322</u>	<u>392,210</u>
FUNDS BALANCES					
Unrestricted Funds:					
General Funds	10	286,873	-	286,873	314,948
Restricted Funds					
	10	-	109,449	109,449	77,262
		<u>286,873</u>	<u>109,449</u>	<u>396,322</u>	<u>392,210</u>

For the year ended 31 December 2022 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 22/09/2023 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 2022

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 2022

2. Voluntary Income

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
General Donations	50,960	35,993	86,953	123,780
Tax Recoverable	9,820	1,000	10,820	10,728
	<u>60,780</u>	<u>36,993</u>	<u>97,773</u>	<u>134,508</u>
<i>Donated Goods</i>	£	£	£	£
Foodbank	-	47,777	47,777	45,521
	<u>-</u>	<u>47,777</u>	<u>47,777</u>	<u>45,521</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 2022	Total 2021
	£	£	£	£
a) Direct Charitable Costs				
Salary and pension costs	105,035	-	105,035	96,716
Salary grants	-	-	-	-
Furlough reclaimed	(1,097)	-	(1,097)	(8,503)
Building costs	32,011	3,600	35,611	32,125
Church activities	3,811	-	3,811	2,277
Professional fees	3,747	-	3,747	2,285
Donations payable	6,600	-	6,600	6,600
Donated goods	-	39,126	39,126	44,015
	<u>150,107</u>	<u>42,726</u>	<u>192,833</u>	<u>175,515</u>
b) Support & Administration	£	£	£	£
Administration and office costs	2,672	3,297	5,969	17,155
Accountancy	1,140	-	1,140	1,234
Sundry costs	2,906	-	2,906	5,319
Depreciation	13,379	6,560	19,939	12,262
	<u>20,097</u>	<u>9,857</u>	<u>29,954</u>	<u>35,970</u>
Combined Charitable Activity Costs	<u>170,204</u>	<u>52,583</u>	<u>222,787</u>	<u>211,485</u>
c) Donations	Institutions	Individuals	2022	2021
	£	£	£	£
Missionary support	3,000	3,600	6,600	6,600
	<u>3,000</u>	<u>3,600</u>	<u>6,600</u>	<u>6,600</u>

The main feature of the donations were:

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

4. Staff & Trustees

	2022	2021
	£	£
Gross wages, salaries & benefits in kind	97,423	89,813
Employer's national insurance costs	2,763	3,177
Pension costs	<u>4,849</u>	<u>3,726</u>
	<u>105,035</u>	<u>96,716</u>

RUGELEY COMMUNITY CHURCH LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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 £30,855 in his capacity as Church Leader and Mr C Fielding was paid £27,370 in his capacity as Community Centre Manager, and not as Trustees, as permitted by the governing document. The charity also paid £2,125 of employers pensions on behalf of Mr Miller and £1,095 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 2022
Costs				
At 1 January 2022	171,240	48,911	6,362	226,513
Additions purchased	-	13,134	17,543	30,677
Disposals	-	-	-	-
At 31 December 2022	171,240	62,045	23,905	257,190
Accumulated Depreciation				
At 1 January 2022	-	16,023	1,787	17,810
Charge for year	-	13,379	6,560	19,939
Disposals	-	-	-	-
At 31 December 2022	-	29,402	8,347	37,749
Net Book Value	-			
At 31 December 2022	171,240	32,643	15,558	219,441

6. Stock

	2022 £	2021 £
Donated Goods – at cost	26,545	17,895
	<u>26,545</u>	<u>17,895</u>

7. Debtors & Prepayments

	2022 £	2021 £
Tax recoverable	10,800	10,825
Other debtors	3,601	2,847
	<u>14,401</u>	<u>13,672</u>

8. Cash at Bank and In Hand

	2022 £	2021 £
Bank operating accounts	147,791	169,077
	<u>147,791</u>	<u>169,077</u>

RUGELEY COMMUNITY CHURCH LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

9. Creditors: liabilities falling due within one year	2022	2021
	£	£
Trade creditors	702	718
Outstanding donations	458	3,788
PAYE & other creditors	2,372	2,745
Accruals	3,924	5,486
Payments on account	<u>4,400</u>	<u>4,400</u>
	<u>11,856</u>	<u>17,137</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	17,896	47,777	(39,126)	-	26,547
Food Bank financial gifts	<u>59,366</u>	<u>36,993</u>	<u>(13,457)</u>	<u>-</u>	<u>82,902</u>
	<u>77,262</u>	<u>84,770</u>	<u>(52,583)</u>	<u>-</u>	<u>109,449</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	-	-	67,346	42,103	109,449
Unrestricted Funds	14,401	(11,856)	80,445	203,883	286,873
	<u>14,401</u>	<u>(11,856)</u>	<u>147,791</u>	<u>245,986</u>	<u>396,322</u>