



RUGELEY COMMUNITY CHURCH LIMITED

TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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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 2023

Directors / Trustees	Mr RP Miller (resigned 22/12/2023) 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 2023

The Directors have pleasure in submitting the Report and Accounts for the year ended 31 December 2023.

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 board in collaboration with the Church leadership.

Review of Activities

The year was one of transition with the announcement of Pastor Richard Miller's decision to stand down in 2024. Chris Fielding, part of the leadership team and manager of the Community Centre, accepted the role with a view to gradually transitioning through the year for a start in early 2024. After an unsuccessful attempt to recruit to a new Office Manager role and some careful consideration we successfully recruited to two new roles, replacing the vacant posts of Centre Manager and Centre Coordinator. The new Operations Manager and Operations Administrator took up their posts in November, allowing Chris to transition into the role of Church Pastor after Christmas.

There was also transition in the director board, with Richard Miller standing down at the end of the year and Rosemary Rosenberg shadowing the board through the Autumn with a view to becoming a director in January 2024. The directors received training and support from Trust Advice to review all aspects of governance to ensure that everything God has entrusted to us is being stewarded well. This has also included employing a part-time Treasurer to help us manage our finances well.

After last year's record demand for our Foodbank services from a town feeling the effects of the pandemic, there was another slight increase of almost 8%. Again, thanks to the amazing generosity of the people of Rugeley and the hard work of our volunteer team, almost 27 tonnes of goods were donated and just over 27 tonnes given out to a total of 2,765 people in crisis.

Our free English tuition continued to thrive with its new 2-day per week format, including a greater link-up with our Cosy Club. The Cosy Club ran throughout the year due to its popularity, and a series of special winter warmer lunches began towards the end of the year feeding over 50 people each time. We also successfully launched a new weekly children's activity on Fridays called Kidz Klub for primary school children.

Rugeley Community Centre remained very busy with a wide range of community services continuing to thrive, such as the weekly gentle exercise, CAB drop-in, mental health support, debt advice, indoor sports, art activities, performing arts, children's activities, baby clinics, addiction support, bereavement support and much more. Thanks to a partnership with Southern Staffordshire Community Energy, a solar panel system

was installed on the roof and cavity wall insulation to all external walls. This came at no cost for the installation and it will help to soften the energy cost rises.

Financial Review

Income for the year was £238,720. Expenses for the same period were £239,757 resulting in a deficit of £1,037.

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.....24/09/2024.....and signed on their behalf by:

.....
Mr CD Fielding

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

RUGELEY COMMUNITY CHURCH LIMITED

I have examined the accounts for the year ended 31 December 2023 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.....*24/9/2024*.....

RUGELEY COMMUNITY CHURCH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

Summary of Income and Expenditure Account

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
	Note				
INCOMING RESOURCES					
<i>Incoming resources from generated funds</i>					
Voluntary income	2	57,666	43,010	100,676	97,773
Donated goods	2	-	47,458	47,458	47,777
Interest earned		2,431	-	2,431	736
Grant		-	-	-	7,000
<i>Charitable activities</i>					
Rental income		83,727	-	83,727	69,923
Other activities		4,428	-	4,428	3,690
Income from sale of asset		-	-	-	-
Total Incoming Resources		148,252	90,468	238,720	226,899
RESOURCES EXPENDED					
Costs of generating voluntary income					
Charitable activities	3	163,835	75,922	239,757	222,787
Total Resources Expended		163,835	75,922	239,757	222,787
Transfer between funds		-	-	-	-
Net Movement in Funds		(15,583)	14,546	(1,037)	4,112
Funds balances at 1 January 2023		286,873	109,449	396,322	392,210
Prior year adjustment		-	-	-	-
		286,873	109,449	396,322	392,210
Funds balances at 31 December 2023		271,290	123,995	395,285	396,322

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 2023

	Note	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
FIXED ASSETS					
Tangible Assets	5	195,281	8,997	204,278	219,441
		<u>195,281</u>	<u>8,997</u>	<u>204,278</u>	<u>219,441</u>
CURRENT ASSETS					
Stock	6	-	25,906	25,906	26,545
Debtors	7	17,674	-	17,674	14,401
Cash at Bank	8	70,252	89,092	159,344	147,791
		<u>87,926</u>	<u>114,998</u>	<u>202,924</u>	<u>188,737</u>
CURRENT LIABILITIES					
Liabilities falling due within one year	9	11,917	-	11,917	11,856
Net Current Assets		<u>76,009</u>	<u>114,998</u>	<u>191,007</u>	<u>176,881</u>
NET ASSETS		<u>271,290</u>	<u>123,995</u>	<u>395,285</u>	<u>396,322</u>
FUNDS BALANCES					
Unrestricted Funds:					
General Funds	10	271,290	-	271,290	286,873
Restricted Funds	10	-	123,995	123,995	109,449
		<u>271,290</u>	<u>123,995</u>	<u>395,285</u>	<u>396,322</u>

For the year ended 31 December 2023 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 24/09/2024 by:


Mr CD Fielding

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 2023

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 2023

2. Voluntary Income

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
General Donations	48,916	42,010	90,926	86,953
Tax Recoverable	8,750	1,000	9,750	10,820
	<u>57,666</u>	<u>43,010</u>	<u>100,676</u>	<u>97,773</u>
<i>Donated Goods</i>	£	£	£	£
Foodbank	-	47,458	-	47,777
	<u>-</u>	<u>47,458</u>	<u>-</u>	<u>47,777</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 2023 £	Total 2022 £
a) Direct Charitable Costs				
Salary and pension costs	104,679	1,430	106,109	105,035
Salary grants	-	-	-	-
Furlough reclaimed	-	-	-	(1,097)
Building costs	28,578	8,500	37,078	35,611
Church activities	2,083	-	2,083	3,811
Professional fees	326	-	326	3,747
Donations payable	7,152	3,750	10,902	6,600
Donated goods	-	48,097	48,097	39,126
	<u>142,818</u>	<u>61,777</u>	<u>204,595</u>	<u>192,833</u>
b) Support & Administration	£	£	£	£
Administration and office costs	3,316	7,584	10,900	5,969
Accountancy	1,620	-	1,620	1,140
Sundry costs	3,633	-	3,633	2,906
Depreciation	12,448	6,561	19,009	19,939
	<u>21,017</u>	<u>14,145</u>	<u>35,162</u>	<u>29,954</u>
Combined Charitable Activity Costs	<u>163,835</u>	<u>75,922</u>	<u>239,757</u>	<u>222,787</u>
c) Donations	Institutions £	Individuals £	2023 £	2022 £
Missionary support	7,182	3,720	10,902	6,600
	<u>7,182</u>	<u>3,720</u>	<u>10,902</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

	2023 £	2022 £
Gross wages, salaries & benefits in kind	97,966	97,423
Employer's national insurance costs	3,160	2,763
Pension costs	<u>4,983</u>	<u>4,849</u>
	<u>106,109</u>	<u>105,035</u>

RUGELEY COMMUNITY CHURCH LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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 £29,715 in his capacity as Community Centre Manager, and not as Trustees, as permitted by the governing document. The charity also paid £2,460 of employers pensions on behalf of Mr Miller and £1,188 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 2023
Costs	£	£	£	
At 1 January 2023	171,240	62,045	23,905	257,190
Additions purchased	-	3,846	-	3,846
Disposals	-	-	-	-
At 31 December 2023	171,240	65,891	23,905	261,036
Accumulated Depreciation				
At 1 January 2023	-	29,402	8,347	37,749
Charge for year	-	12,448	6,561	19,009
Disposals	-	-	-	-
At 31 December 2023	-	41,850	14,908	56,758
Net Book Value	-			
At 31 December 2023	171,240	24,041	8,997	204,278

6. Stock

	2023	2022
	£	£
Donated Goods – at cost	<u>25,906</u>	<u>26,545</u>
	<u>25,906</u>	<u>26,545</u>

7. Debtors & Prepayments

	2023	2022
	£	£
Tax recoverable	9,750	10,800
Other debtors	<u>7,924</u>	<u>3,601</u>
	<u>17,674</u>	<u>14,401</u>

8. Cash at Bank and In Hand

	2023	2022
	£	£
Bank operating accounts	<u>159,344</u>	<u>147,791</u>
	<u>159,344</u>	<u>147,791</u>

RUGELEY COMMUNITY CHURCH LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

9. Creditors: liabilities falling due within one year	2023	2022
	£	£
Trade creditors	682	702
Outstanding donations	1,526	458
PAYE & other creditors	2,939	2,372
Accruals	2,370	3,924
Payments on account	4,400	4,400
	<u>11,917</u>	<u>11,856</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	26,547	47,458	(48,097)	-	25,908
Food Bank financial gifts	82,902	43,010	(27,825)	-	98,087
	<u>109,449</u>	<u>90,468</u>	<u>(75,922)</u>	<u>-</u>	<u>123,995</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	-	-	89,092	34,903	123,995
Unrestricted Funds	17,674	(11,917)	70,252	195,281	271,290
	<u>17,674</u>	<u>(11,917)</u>	<u>159,344</u>	<u>230,184</u>	<u>395,285</u>