



RUGELEY COMMUNITY CHURCH LIMITED

**TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

CONTENTS

	Page
Company Information	1
Directors Report	2-3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7-10

The Old Coach House, Horse Fair, Rugeley, Staffordshire, WS15 2EL. Tel: 01889 583211 Fax: 01889 575907

E-mail: alan@wynniatt-huseyltd.com, robert@wynniatt-huseyltd.com, office@wynniatt-huseyltd.com

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



ICAEW
CHARTERED
ACCOUNTANTS

RUGELEY COMMUNITY CHURCH LIMITED

COMPANY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2024

Directors / Trustees	AMJ Fisher CD Fielding MJ Ball (resigned 31/12/2024) RM Rosenberg (appointed 01/01/2024)
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 2024

The Directors have pleasure in submitting the Report and Accounts for the year ended 31 December 2024.

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 a new chapter for Rugeley Community Church, with a new Pastor, whilst also building on the history of 50 years as a Church. Chris Fielding, who had been Centre Manager since 2019, took on the Pastor role from January 2024.

It was a year of strengthening foundations, both as an organisation and spiritually through teaching and a clearer vision. This vision has united us with purpose and determination to explore what it is to be a Church and our role in Rugeley. Our vision, based on our name, is to see Rugeley revived to know Jesus, community restored to what Jesus modelled, and church reformed to who Jesus says she is. This is informing all our teaching, activities and priorities.

This has included expository preaching on Matthew's gospel throughout the year, teaching on various key subjects, an Alpha course, the Bible Course, the Romans course, continuation of several midweek fellowship groups, quarterly team leader meetings, several social events to build relationships, closer working with other churches and seeing many people step up to offer their time and skills.

It was also a year of building on our hard work as trustees to steward well everything that God has given us. This included introducing a quarterly reporting system across all teams, some new policies, tightening up on Centre security, improving on risk management, welcoming on board a new trustee (to start in January 2025) and our governance work being recognised at a Trussell Trust regional event as being exemplary. It also included making some big decisions on finances to bring spending in line with income, particularly for the operation of the Centre.

This included cuts to spending and sadly making the Operations Manager post redundant after a very careful and prayerful decision-making process. The key responsibilities and duties were spread out across the other roles and workload is being reviewed regularly to ensure it is sustainable. We are confident it will help us steward the Centre for the long term, where we can cover all running costs from Centre income.

The Centre thrived through the year, with our busiest year for paid hire bookings and free use by essential local services. This included our weekly lunch club, 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. This will be further enhanced in early 2025 by the arrival of a temporary community banking hub in the Centre while a permanent location is arranged in the town centre.

After several years of increased demand for our Foodbank services, we are encouraged to see a 30% decrease on 2023 figures. We trust that this is partly due to our work in developing fruitful relationships with many key agencies to help people stay out of crisis. There is still a huge need, reflected in giving out 19,813kg of food and toiletries, which helped 2,044 people (1,168 adults and 876 children).

We celebrated the amazing contribution of Dave Webb, who retired from his Building Manager post of 9 years and were pleased to successfully recruit to his position. We are so grateful to our staff and all our volunteers who have worked so hard. We were also excited to finish a complete overhaul of the website to launch at the start of 2025 and to receive a Support Staffordshire award recognising our partnership working with local authorities.

Financial Review

Income for the year was £236,402. Expenses for the same period were £238,707 resulting in a deficit of £2,305.

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.

Post Balance Sheet Events

The following were appointed as Directors after the year ended 31 December 2024:

- Mr RS Bowley (appointed 01/01/2025)
- Mr K Dougherty (appointed 19/06/2025)

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.....*27th AUGUST 2025*.....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 2024 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.....*27/8/2025*.....

RUGELEY COMMUNITY CHURCH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

Summary of Income and Expenditure Account

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
	Note				
INCOMING RESOURCES					
<i>Incoming resources from generated funds</i>					
Voluntary income	2	73,042	38,697	111,739	100,676
Donated goods	2	-	43,227	43,227	47,458
Interest earned		3,057	-	3,057	2,431
Grant		-	-	-	-
<i>Charitable activities</i>					
Rental income		75,477	-	75,477	83,727
Other activities		2,902	-	2,902	4,428
Income from sale of asset		-	-	-	-
Total Incoming Resources		154,478	81,924	236,402	238,720
RESOURCES EXPENDED					
Costs of generating voluntary income					
Charitable activities	3	159,563	79,144	238,707	239,757
Total Resources Expended		159,563	79,144	238,707	239,757
Transfer between funds		-	-	-	-
Net Movement in Funds		(5,085)	2,780	(2,305)	(1,037)
Funds balances at 1 January 2024		271,290	123,995	395,285	396,322
Prior year adjustment		-	-	-	-
		271,290	123,995	395,285	396,322
Funds balances at 31 December 2024		266,205	126,775	392,980	395,285

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 2024

	Note	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
FIXED ASSETS					
Tangible Assets	5	184,270	3,730	188,000	204,278
		<u>184,270</u>	<u>3,730</u>	<u>188,000</u>	<u>204,278</u>
CURRENT ASSETS					
Stock	6	-	31,010	31,010	25,906
Debtors	7	26,071	-	26,071	17,674
Cash at Bank	8	71,609	92,035	163,644	159,344
		<u>97,680</u>	<u>123,045</u>	<u>220,725</u>	<u>202,924</u>
CURRENT LIABILITIES					
Liabilities falling due within one year	9	15,745	-	15,745	11,917
Net Current Assets		<u>81,935</u>	<u>123,045</u>	<u>204,980</u>	<u>191,007</u>
NET ASSETS		<u>266,205</u>	<u>126,775</u>	<u>392,980</u>	<u>395,285</u>
FUNDS BALANCES					
Unrestricted Funds:					
General Funds	10	266,205	-	266,205	271,290
Restricted Funds	10	-	126,775	126,775	123,995
		<u>266,205</u>	<u>126,775</u>	<u>392,980</u>	<u>395,285</u>

For the year ended 31 December 2024 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:

- a) 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.
- b) 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 27TH AUGUST 2025 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 2024

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 2024

2. Voluntary Income

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
General Donations	60,942	37,797	98,739	90,926
Tax Recoverable	12,100	900	13,000	9,750
	<u>73,042</u>	<u>38,697</u>	<u>111,739</u>	<u>100,676</u>
<i>Donated Goods</i>	£	£	£	£
Foodbank	-	43,227	43,227	47,458
	<u>-</u>	<u>43,227</u>	<u>43,227</u>	<u>47,458</u>

Income from donated goods is accounted for on the basis of the value of average donations at £2.44 per kilogram multiplied by the weight of donations received.

3. Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
a) Direct Charitable Costs				
Salary and pension costs	95,837	8,792	104,629	106,109
Building costs	27,782	8,500	36,282	37,078
Church activities	3,200	-	3,200	2,083
Professional fees	306	-	306	326
Donations payable	11,025	2,500	13,525	10,902
Donated goods	-	38,123	38,123	48,097
	<u>138,150</u>	<u>57,915</u>	<u>196,065</u>	<u>204,595</u>
b) Support & Administration	£	£	£	£
Administration and office costs	3,319	15,962	19,281	10,900
Accountancy	1,770	-	1,770	1,620
Sundry costs	5,313	-	5,313	3,633
Depreciation	11,011	5,267	16,278	19,009
	<u>21,413</u>	<u>21,229</u>	<u>42,642</u>	<u>35,162</u>
Combined Charitable Activity Costs	<u>159,563</u>	<u>79,144</u>	<u>238,707</u>	<u>239,757</u>

c) Donations

	Institutions	Individuals	2024	2023
	£	£	£	£
Missionary support	6,025	7,500	13,525	10,902
	<u>6,025</u>	<u>7,500</u>	<u>13,525</u>	<u>10,902</u>

The main features of the regular donations were:

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

4. Staff & Trustees

	2024	2023
	£	£
Gross wages, salaries & benefits in kind	99,037	97,966
Employer's national insurance costs	1,957	3,160
Pension costs	<u>3,635</u>	<u>4,983</u>
	<u>104,629</u>	<u>106,109</u>

RUGELEY COMMUNITY CHURCH LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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 C Fielding was paid £30,000 in his capacity as Community Centre Manager, and not as Trustee, as permitted by the governing document. The charity also paid £1,200 of employers pensions 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
Costs	£	£	£	2024
At 1 January 2024	171,240	65,891	23,905	261,036
Additions purchased	-	-	-	-
Disposals	-	(688)	-	(688)
At 31 December 2024	171,240	65,203	23,905	260,348
Accumulated Depreciation				
At 1 January 2024	-	41,850	14,908	56,758
Charge for year	-	11,011	5,267	16,278
Disposals	-	(688)	-	(688)
At 31 December 2024	-	52,173	20,175	72,348
Net Book Value	-			
At 31 December 2024	171,240	13,030	3,730	188,000

6. Stock

	2024	2023
	£	£
Donated Goods – at cost	31,010	25,906
	<u>31,010</u>	<u>25,906</u>

7. Debtors & Prepayments

	2024	2023
	£	£
Tax recoverable	22,516	9,750
Other debtors	3,555	7,924
	<u>26,071</u>	<u>17,674</u>

8. Cash at Bank and In Hand

	2024	2023
	£	£
Bank operating accounts	163,644	159,344
	<u>163,644</u>	<u>159,344</u>

RUGELEY COMMUNITY CHURCH LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

9. Creditors: liabilities falling due within one year	2024	2023
	£	£
Trade creditors	1,031	682
Outstanding donations	1,360	1,526
PAYE & other creditors	2,363	2,939
Accruals	5,991	2,370
Payments on account	<u>5,000</u>	<u>4,400</u>
	<u>15,745</u>	<u>11,917</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	25,908	43,227	(38,123)	-	31,012
Food Bank financial gifts	<u>98,087</u>	<u>38,697</u>	<u>(41,021)</u>	<u>-</u>	<u>95,763</u>
	<u>123,995</u>	<u>81,924</u>	<u>(79,144)</u>	<u>-</u>	<u>126,775</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	-	-	92,035	34,740	126,775
Unrestricted Funds	26,071	(15,745)	71,609	184,270	266,205
	<u>26,071</u>	<u>(15,745)</u>	<u>163,644</u>	<u>219,010</u>	<u>392,980</u>