

Charity Registration Number 1168374

**ROTHERHAM EVANGELICAL CHURCH
TRUSTEES REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

ROTHERHAM EVANGELICAL CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2021

Trustees: Trustees who served during the period up to the approval of this report were:

Mr. Ian Fenton

Mr. David Ian Jones

Mr. Robert Jones (resigned 14th October 2020)

Mr. Ben Keen

Mrs. Claire Lovell

Mr. Stephen Moxon

Mr. Ji Pattison-Smith

Mr. Richard Proctor

Mr. Andrew Walker

Charity Number: 1168374

Independent Examiner:

SMH Haywood & Co Limited

24-26 Mansfield Road

Rotherham

South Yorkshire

S60 2DT

ROTHERHAM EVANGELICAL CHURCH

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ROTHERHAM EVANGELICAL CHURCH

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees have pleasure to present their report and examined financial statements of Rotherham Evangelical Church (REC) for the period 1st April 2020 – 31st March 2021.

Constitution

REC was constituted as a Charitable Incorporated Organisation (CIO) on 25th May 2016 and was registered with the Charities Commission on 21st July 2016 with the reference 1168374.

Registered Office

The registered office of REC is Wellgate, Rotherham, S60 2PD.

Advisers

The principal professional advisers to REC during the period were:

Solicitors: Bradford and Sons, Rotherham

Examiners: SMH Haywood & Co Limited, Rotherham

Bankers: Clydesdale Bank PLC, Rotherham

Objectives

The objectives of REC are the advancement of the Christian Faith in accordance with the Basis of Faith primarily, but not exclusively, within Rotherham and the surrounding neighbourhood; and such other charitable purposes as shall, in the opinion of the charity trustees, put into practice, the teaching of the Lord Jesus Christ in accordance with the Basis of Faith.

Public Benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Governance

Members of REC meet regularly throughout the year, including at the Annual General Meeting. The members have full responsibility for the direction of REC. The members appoint the trustees of the church at their regular meetings in accordance with the charity's constitution.

Trustees

The trustees meet three times a year in order to exercise the general control and management of the administration of the charity.

The day to day operation of REC's different ministries is delegated to individual or groups of trustees with specific roles and responsibilities.

Risk management

The trustees examine the major risks facing the charity on at least an annual basis, with ongoing monitoring provided by the church staff. Policies are in place for both safe-guarding and data protection.

Fundraising

REC does not in any way use professional fundraisers. Funds come from members of the church, other attendees of church services, the rental of REC church property and external donors supporting the objectives of the charity.

No complaints have been received relating to fundraising by REC.

Developments during 2020-21

During the 2020-21 financial year, five persons joined the membership of the church and three persons left due to relocation. No adult baptisms having taken place during the year due to COVID restrictions.

The continuing COVID19 Pandemic and associated Government restrictions resulted in several periods when no face to face church activity was permitted; however, activities were continued as best as possible using technology. Although Sunday worship has been allowed in person since the end of the second lockdown in the autumn of 2020, COVID safe requirement have restricted the number of people attending services and the nature of activities during those times.

The church is thankful to Broom Methodist Church for their willing attitude and flexibility towards REC worshipping in their premises during the difficult environment of the pandemic.

The members meeting scheduled for April 2020 was cancelled due to the lockdown restrictions. Subsequent members meetings in the year took place over Zoom.

Plans for 2021-22 and further ahead

Although the impact of the COVID19 pandemic on physical gatherings together for worship continue, it is hoped that the easing of restrictions will allow a return to near normality in church activities over the summer of 2021. It is anticipated that regular giving will continue at a reasonable level throughout the year. However; it is also the view of the trustees that the church will experience further undetermined changes in operation as a result of the ongoing pandemic.

The trustees have estimated that ten persons will be added to membership of the church in 2021-2022.

The financial statements have been prepared on a going concern basis. During the year and at the time of approval, the UK economy was subject to the impact of the Coronavirus pandemic. The expected future income and expenditure, together with current reserves allows the charity to continue as a going concern for at least 12 months from approval of these financial statements.

The trustees' responsibilities in relation to the financial statements

The law relating to charities requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity for the period.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Charity's Constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Review of Financial position

Income

During the twelve months ended 31st March 2021, REC received £87,919 (£84,762 2019-20). Within this figure, giving in the year increased to £78,357 (£60,890 2019-20) given the absence of significant one off gifts in 2019-20. However, regular giving has been maintained over the last year which is significant given the impact of the COVID pandemic.

During the period £9,082 of gift aid was recovered for the year 2019-20 (£8,983 recovered in 2019-20 for the year 2018-19). Other receipts and gifts decreased to £480 from £14,889 in 2019-20 as the Wellgate premises were not rented out during the year and monies were no longer received from external donors to be contributed directly to staff working at the church.

Gift aid for 2020-21 has not been recovered as at the time of this report and is estimated to amount to £12,000.

Expenditure

In the financial year 2020-21, REC incurred expenditure of £81,201 (£89,816 2019-20). This included a fall in rental of premises due to being unable to meet at Broom Methodist Church for portions of the year during COVID lockdowns with expense totalling £3,650 (£8,178 2019-20) in the year. Also, expenditure on ministries of the church was negligible in the year at £672 (£4,181 2019-20) due to restrictions on meeting during the COVID pandemic.

Surplus/Deficit

Given the above figures, the overall financial position of REC in 2020-21 was a surplus of £6,718 (deficit of £5,054 2019-20) which increased the fund balances from £21,625 at 31st March 2020 to £28,343 at 31st March 2021.

Reserves Policy

In order provide for unanticipated falls in income levels, rises in expenditure or emergency situations, REC will seek to maintain a minimum 15% of its annual expenditure in reserves in line with its principles of responsible financial management.

Typically organisations that follow such a policy will find that cash reserves build up over the medium/long-term. REC does not aim to accumulate wealth and so periodically funds above the minimum cash reserve will be expended in a controlled way through temporary expenditure included in the budget such as improvements to the building, staff hired on fixed term contracts for specific projects, or donations to targeted Christian organisations.

Approved by the trustees on 11th October 2021 and signed on their behalf by:



Ian Fenton

Assistant Minister and Church Secretary

ROTHERHAM EVANGELICAL CHURCH

INDEPENDENT EXAMINERS REPORT

TO THE TRUSTEES OF ROTHERHAM EVANGELICAL CHURCH

I report on the accounts of Rotherham Evangelical Church for the year ended 31st March 2021, which are set out on pages 9 to 10.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The charity's trustees consider that an audit is not required this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- (i) Examine the accounts under section 145 of the 2011 Act;
- (ii) To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records held by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. 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.

Independent examiners' statement


In connection with my examination, no material matter has come to my attention:

(a) Which gives me reasonable cause to believe that in any material respect the requirements:

- (i) To keep accounting records in accordance with section 130 of the 2011 Act; and
- (ii) To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

have not been met; or

(b) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Jonathon Dickens ACA
SMH Haywood & Co Limited
24-26 Mansfield Road
Rotherham
S60 2DT
Date: 11/10/2021

ROTHERHAM EVANGELICAL CHURCH

PAYMENTS AND RECEIPTS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
Incoming resources from generated funds		
Regular giving	58,618	56,696
Non-regular giving	19,739	4,194
Gift aid recovered	9,082	8,983
Other receipts & gifts	<u>480</u>	<u>14,889</u>
Total Incoming Resources	<u>87,919</u>	<u>84,762</u>
 Resources expended		
Staffing costs	51,455	55,084
Church running costs	17,111	20,643
Ministries	672	4,181
Missionary gifts & donations	<u>11,963</u>	<u>9,908</u>
Total resources expended	<u>81,201</u>	<u>89,816</u>
 Net (expenditure)/income for the year		
Net movement in funds	6,718	(5,054)
 Fund balances at 1 April 2020	<u>21,625</u>	<u>26,679</u>
Fund balances at 31 March 2021	<u>28,343</u>	<u>21,625</u>

ROTHERHAM EVANGELICAL CHURCH

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 MARCH 2021

	2021		2020	
	£	£	£	£
Current assets				
Cash at bank and in hand	<u>28,343</u>		<u>21,625</u>	
Total assets less current liabilities		<u>28,343</u>		<u>21,625</u>
 Income Funds				
Unrestricted funds		<u>28,343</u>		<u>21,625</u>
		<u>28,343</u>		<u>21,625</u>

These accounts were approved by the trustees on 11th October 2021.



Ian Fenton

Assistant Minister and Church Secretary

ROTHERHAM EVANGELICAL CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

1. RELATED PARTY TRANSACTIONS

During the year Trustees were paid £ 41,220 (2019-20: £46,972) for services to the charity.

Trustees donated £20,422 (2019-20: £17,411) to the charity.

Having received a significant donation during the year, the charity paid £10,000 towards a Master of Divinity course for a former Trustee, with a view to them returning to serve as a Minister in the area and which is considered to be in accordance with the charity's objectives.