

Charity Registration Number 1168374

**ROTHERHAM EVANGELICAL CHURCH
TRUSTEES REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

ROTHERHAM EVANGELICAL CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2023

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

Mr. Ian Fenton

Mr. David Ian Jones

Mr. Benjamin Keen

Mrs. Claire Lovell

Mr. Stephen Moxon (Resigned 12 July 2022)

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 2023

The trustees have pleasure to present their report and examined financial statements of Rotherham Evangelical Church (REC) for the period 1st April 2022 – 31st March 2023.

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 2022-23

Seven persons joined the membership of the church during the 2022-23 financial year. Two adult baptisms took place during the same period. During the summer of 2022 there was a noticeable increase in the number of adults and children in the congregation.

A part-time Women's Ministry Co-ordinator was hired in May 2022.

Sunday worship has returned to a normal in person experience after COVID 19. Most of the congregation have returned to regular attendance in person and other ministries of the church have returned to normal.

The church continues to be most grateful to Broom Methodist Church for their willing attitude and flexibility towards REC worshipping in their premises.

Plans for 2023-24 and further ahead

The trustees are excited to be presenting several persons for consideration by the church as new Elders during 2023-24.

It is anticipated that the impact of the increasing cost of living will lead to increases in spending on staffing costs, rent, utilities and benevolence in the next couple of years.

The trustees have estimated that ten persons will be added to membership of the church in 2023-2024.

The financial statements have been prepared on a going concern basis. 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 2023, REC received £122,941 (£96,990 2021-22). Within this figure, giving in the year increased to £100,832 (£82,878 2021-22) a significant increase reflecting the somewhat larger congregation in 2022-23.

During the period £15,322 of gift aid was recovered for the year 2021-22 (£12,226 recovered in 2021-22 for the year 2020-21). Other receipts and gifts increased to £6,787 from £1,886 in 2021-22 partly from monies received from events hosted by the church.

Gift aid for 2022-23 has not been recovered as at the time of this report and is estimated to amount to £18,500.

Expenditure

In the financial year 2022-23, REC incurred expenditure of £118,526 (£103,377 2021-22). This included an increase in Staffing Costs with the addition of a part-time Women's Ministry Co-ordinator. Normal patterns of expenditure on ministries of the church resumed after the COVID pandemic. Support for studies by a potential Minister in the Rotherham area and donations to Christian organisations continue.

Surplus/Deficit

Given the above figures, the overall financial position of REC in 2022-23 was a surplus of £4,415 (deficit of £6,387 in 2021-22) which increased the fund balances from £21,956 at 31st March 2022 to £26,371 at 31st March 2023.

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 26th June 2023 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 2023, which are set out on pages 8 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.

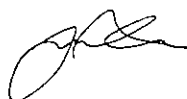
Basis of Independent examiner's report

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: 15 SEPTEMBER 2023

ROTHERHAM EVANGELICAL CHURCH

PAYMENTS AND RECEIPTS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Incoming resources from generated funds		
Regular giving	94,502	77,213
Non-regular giving	6,330	5,665
Gift aid recovered	15,322	12,226
Other receipts & gifts	<u>6,787</u>	<u>1,886</u>
Total Incoming Resources	<u>122,941</u>	<u>96,990</u>
 Resources expended		
Staffing costs	59,960	53,528
Church running costs	24,391	24,725
Ministries	6,090	3,231
Missionary gifts & donations	<u>28,085</u>	<u>21,893</u>
Total resources expended	<u>118,526</u>	<u>103,377</u>
 Net (expenditure)/income for the year		
Net movement in funds	4,415	(6,387)
 Fund balances at 1 April 2022	<u>21,956</u>	<u>28,343</u>
Fund balances at 31 March 2023	<u>26,371</u>	<u>21,956</u>

ROTHERHAM EVANGELICAL CHURCH

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 MARCH 2023

	2023		2022	
	£	£	£	£
Current assets				
Cash at bank and in hand	<u>26,371</u>		<u>21,956</u>	
Total assets less current liabilities		<u>26,371</u>		<u>21,956</u>
 Income Funds				
Unrestricted funds		<u>26,371</u>		<u>21,956</u>
		<u>26,371</u>		<u>21,956</u>

These accounts were approved by the trustees on 26th June 2023.



Ian Fenton

Assistant Minister and Church Secretary

ROTHERHAM EVANGELICAL CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

1. RELATED PARTY TRANSACTIONS

During the year Trustees were paid £ 42,220 (2021-22: £41,620) for services to the charity. Employer pension contributions totalling £517 (2021-22: £517) were paid for Trustees in the year.

Trustees donated £16,135 (2021-22: £14,765) to the charity.

During the year, the charity paid £22,711 (2021-22: £18,836) study support towards a Master of Divinity 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.