

ROXETH COMMUNITY CHURCH

England & Wales · Charity number 1173339

Details

Other names	ROXETH GREEN FREE CHURCH
Status	Registered
Legal form	CIO
Registered	2017-06-08
Register	View on the Charity Commission register

Contact

Address	Roxeth Community Church Coles Crescent Harrow HA2 0TN
Phone	02088647037
Email	admin@roxeth.com
Website	www.roxeth.com

Activities

Objects: THE OBJECTS OF THE CIO ARE, FOR THE PUBLIC BENEFIT:-3.1. THE ADVANCEMENT OF THE CHRISTIAN FAITH IN SUCH WAYS AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME DECIDE; AND3.2. THE RELIEF OF THOSE IN NEED BY REASON OF FINANCIAL HARDSHIP, ILL-HEALTH, UNEMPLOYMENT AND SUCH OTHER ECONOMIC OR SOCIAL DISADVANTAGE.

Activities: Sunday Worship for adults & children, Weekly Toddlers, & youth activities. 4 Pilates groups (3 ladies, 1 over 50's) and a men's fitness group. Messy Church for children & adults. We work with the NHS roving team. One leader is chair of the local estate committee and a trustee of a local youth trust. The Church actively supports national and world mission.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty, Religious Activities, Recreation
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Harrow

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£133,311	£124,537	-	-
2023-12-31	£121,251	£128,838	-	-
2022-12-31	£139,127	£125,890	-	-
2021-12-31	£140,836	£117,857	-	-
2020-12-31	£114,634	£114,226	-	-

Trustees

Name	Role	Appointed
Dr JOHN SYDNEY GRAVETT	Chair	1994-04-29
DAVID JAMES HERBERT		2017-11-19
John Wakahiu Mburu		2024-04-28
Luke Ashley Dockwray		2024-04-28
MARK ANDREW KNIGHT		2019-03-13
SUSAN PENELOPE TURNER		2008-05-15
THAMBIRAJAH CHRISTOPHER SOUNDARARAJ		2004-11-18

ROXETH COMMUNITY CHURCH

England & Wales - Charity number 1173339

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2024

ROXETH COMMUNITY CHURCH

(CHARITABLE INCORPORATED ORGANISATION)

CHARITABLE REGISTRATION NUMBER: 1173339

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)
ANNUAL REPORT AND FINANCIAL
FOR THE YEAR ENDED
31ST DECEMBER 2024

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ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

Legal and administrative information

Charity Number	1173339
Date of Registration	8 th June 2017
Start of Financial Year	1 st January 2024
End of Financial Year	31 st December 2024
Trustees	Mrs Elizabeth Bowden Mr Luke Dockwray (appointed 28 th April 2024) Dr John Gravett Mr David Herbert Mr Mark Knight Mr John Mburu (appointed 28 th April 2024) Mr Christopher Soundararaj Mrs Susan Turner
Legal Status	Charitable Incorporated Organisation (CIO)
Governing Document	Constitution as incorporated 8 th June 2017
Correspondence Address	Roxeth Community Church Coles Crescent Harrow HA2 0TN
Independent Examiner	Mr Derek Taylor-Mew 123 Park Lane Harrow HA2 8NN
Primary Bankers	CAF Bank 25 Kings Hill Ave Kings Hill West Malling ME19 4JQ
Objects	The objects of the Charity are, for the public benefit: 1. The advancement of the Christian faith in such ways as the Charity Trustees from time to time decide; and 2. The relief of those in need by reason of financial hardship, ill-health, unemployment and such other economic or social disadvantage.

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2024

SUMMARY OF CHURCH ACTIVITIES DURING THE YEAR

Summary of the Charity's Objectives

The objects of the Charity are for the public benefit: -

1. The advancement of the Christian faith in such ways as the Charity Trustees from time to time decide; and
2. The relief of those in need by reason of financial hardship, ill-health, unemployment and such other economic or social disadvantage.

Summary of the Charity's main activities

In keeping with our objectives we advance the Christian faith in a variety of ways: Weekly Sunday services – Christian worship, teaching, community take place in the church building. These are public events, open to all. In addition, we run two weekday small groups for Bible study, prayer and mutual support. Again, these are free to attend and open to all. We have a Pastoral Care Team that visit the elderly, sick and lonely. We run special youth and children's events throughout the year to advance the Christian faith which include social and educational aspects. We offer a free community-facing event (Messy Church) three times a year. We take our High School aged young people away on a residential holiday (called Satellites, run by Youthscape), which gathers thousands of young people from around the UK for recreation, Christian worship and teaching. The Church Leadership and Trustees are cognisant of financial need in the group and subsidise places for families unable to meet the cost of the event. This enables young people to have a holiday each year at no cost to them or their families.

In addition to advancing the Christian faith, we host and run a series of community-focused ministries and projects which look to relieve financial hardship, unemployment, ill-health and other economic and social disadvantage. These include two subsidised Ladies Pilates Groups. To facilitate these, we have partnered with Abundant Fitness, a Pilates provider, to offer low-cost Pilates classes to any women in our local community to improve physical fitness and alleviate social isolation. Classes are significantly cheaper than the 'market rate' so that those on lower incomes can still afford to come (£5/6 per class).

We also run a free weekly men's fitness group (Gladiators), a free Pilates class (Pilates Gold) for seniors and those with mobility problems. This class is very popular and attracts up to forty-five people a week. We secured external funding for Pilates Gold and have been able to offer the classes free of charge as a result. During school term-time we run a weekly Toddlers group attracting around 40 children along with their carers each week. We have set the weekly entry fee at

£2.50/child to enable poorer members of the community to attend. It is open to all, with numbers capped at about 40 children. We operate a first-come first serve waiting list when we are at capacity.

We allow a local Genealogical Group free use of the building on a monthly basis and allow free use of the building to a local Horticultural Group for their annual show. We have an NHS Roving Nursing Team run a free consultation and medical check drop in service throughout the year on a termly basis.

Summary of the Charity's main achievements against its objectives

In terms of advancing the Christian faith, the church has grown in attendance in the last year. Through our various activities we have provided Christian teaching to around 150 people, drawn from different age groups, ethnicities, and cultural backgrounds and spiritually supported the elderly, sick and lonely through our ministries.

Through our community-facing ministries we have provided health benefits (physical, social, emotional and mental) to around 350 people (through Toddlers, Pilates, Pilates Gold, Messy Church, Gladiators) throughout the year.

Trustees and Charity Commission guidance

The trustees have had regard to the guidance issued by the Charity Commission in determining how the church's activities deliver public benefit in relation to its objects.

Policy on grant making

We, as an organisation, do not make grants.

Contribution made by volunteers

Roxeth has a large and committed group of volunteers. We have had a small number of paid staff (1 full time, 4 part time (two of the part-time staff members joined late in 2024)), and these are augmented by around fifty volunteers who carry out the ministries and activities provided by the charity. This spans both our Sunday services of worship and teaching, as well as our Monday to Friday community-focused projects and ministries.

Financial Review

The church's income and expenditure for 2024 were at similar levels to the previous year, this year with income of £133k exceeding the expenditure of £124k by £9k. This surplus compares to a budgeted deficit of £54k, once again due to not as much being spent on property maintenance as planned.

Cash balances decreased by £12k during the year due to an increase in debtors of £20k with fixed assets again decreasing by £1k due to the depreciation charge for the year.

The Trustees have agreed to aim to hold free unrestricted reserves (i.e. total reserves less those invested in fixed assets) equivalent to 3 month's routine

expenditure, less committed giving. At the end of 2024, this target equates to £20k compared to actual free unrestricted reserves of £81k. The church is planning to spend £31k on major property repairs and improvements in 2025 and £15k per annum after that and appointed a part time Community Worker on an initial 1-year contract in late 2024.

The Charity's principal sources of funds

The church is primarily self-funded – that is, contributions made by the congregation make up most of its income. We have, in the time frame considered here, received 'ring-fenced' external funding from The Sisters of the Holy Cross Charitable Trust to pay for the running of Pilates Gold. This enables the church to offer the classes for free.

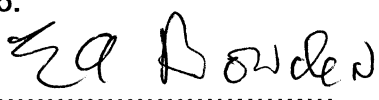
Governance Structure

The church is governed by a Board of Trustees who have legal oversight and ensure that its Charitable objects are carried out. The spiritual and daily running of the church is overseen by a Core Leadership Team, led by the Senior Leader. Across the church, a variety of volunteer leaders oversee various ministries under the oversight of the Core Leadership Team.

Trustee selection and induction

The Board of Trustees and Core Leadership Team identify suitable candidates from the congregation and those known to the church outside of the congregation. We ask the existing Trustees and Core Leadership Team to consider these candidates. If they are all happy, we contact the candidates and invite them to join the Board. All new Trustees are provided with, and expected to read, a copy of the Constitution and a copy of the most recent Annual Report and Financial Statements.

The Trustees' Report was approved by the Board of Trustees on 25th September 2025.


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Mrs Elizabeth Bowden (Chair)

Report of the Independent Examiner to the Trustees of Roxeth Community Church

I report on the financial statements of the Charity for the year ended 31 December 2024.

This report is made solely to the Trustees, as a body, in accordance with Section 145 of the Charities Act 2011 and regulations made under Section 154 of that Act. My work has been undertaken so that I might state to the Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trustees as a body, for my work or for this report.

Respective responsibilities of the Trustees and Independent Examiner

The Trustees are responsible for the preparation of financial statements. The Trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 and that an Independent Examination is needed.

It is my responsibility to:

- Examine those financial statements under Section 145 of the Charities Act 2011.
- Follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the Charities Act 2011.
- State whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with General Directions given by the Charity Commission.

That examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements prepared with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements present a true and fair view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

- 1: Which gives me reasonable cause to believe that in any material respect the requirements:
 - To keep accounting records in accordance with Section 130 of the Charities Act 2011, and
 - To prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011,have not been met; or
- 2: To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

D Taylor

Derek Taylor-Mew BSc FMAAT
123 Park Lane
Harrow
Middlesex HA2 8NN
Dated 15 September 2025

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
INCOME					
Income and endowments from:					
Donations and legacies	2a	109,811	5,835	115,646	105,492
Charitable Activities	2b	12,358	2,845	15,203	14,354
Other trading activities	2c	2,348	0	2,348	1,275
Investments	2d	114	0	114	130
TOTAL INCOME		124,631	8,680	133,311	121,251
EXPENDITURE					
Expenditure on:					
Charitable activities	3	117,218	7,319	124,537	128,838
TOTAL EXPENSES		117,218	7,319	124,537	128,838
NET INCOME/(EXPENDITURE)		7,413	1,361	8,774	(7,587)
TRANSFERS BETWEEN FUNDS	9	11,302	(11,302)	0	0
Reconciliation of funds:					
Total Funds Brought Forward		770,892	15,605	786,497	794,084
TOTAL FUNDS CARRIED FORWARD		789,607	5,664	795,271	786,497

Movements on all reserves and all recognised gains and losses are shown above. All of the CIO's operations are classed as continuing.

The notes on pages 9 to 15 form part of these financial statements.

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

BALANCE SHEET
AS AT 31ST DECEMBER 2024

	Notes	Unrestricted Funds £	Restricted Funds £	31-Dec-24 Total £	31-Dec-23 Total £
Fixed Assets					
Tangible assets	4	696,568	0	696,568	698,018
Total Fixed Assets		696,568	0	696,568	698,018
Current Assets					
Cash at bank and in hand	5	60,394	5,664	66,058	77,737
Debtors & Prepayments	6	37,430	0	37,430	17,377
				0	0
Total Current Assets		97,824	5,664	103,488	95,114
Creditors: amounts falling due within one year	7	4,785	0	4,785	6,635
NET CURRENT ASSETS		93,039	5,664	98,703	88,479
Creditors: amounts falling due in more than one year	8	0	0	0	0
NET ASSETS		789,607	5,664	795,271	786,497
Represented by:					
Funds of the CIO					
General Funds		789,607	0	789,607	770,892
Restricted Funds	9	0	5,664	5,664	15,605
Total Funds		789,607	5,664	795,271	786,497

Approved by the Trustees on 25th September 2025

Signed on their behalf by Trustee 

Print name:

Elizabeth Ann Bowden (Chair)

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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 Charities Act 2011.

The CIO meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the CIO's ability to continue as a going concern.

Changes in Accounting policies and previous accounts

There have been no changes to the accounting policies since last year, and no changes to the previous accounts.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS

Grants and Donations

Grants and Donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the CIO has provided the related goods or services or met the performance related conditions

Gifts in Kind

Gifts in kind for use by the CIO are included in the SoFA as income from donations when receivable.

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the CIO or have been met.

Donated Services and Facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the CIO provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is explained in the Trustees' Report.

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

1. ACCOUNTING POLICIES (continued)

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Expenditure and liabilities

The CIO has opted to prepare its accounts using natural categories

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the CIO to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and Support Costs

Support costs represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the charity and its compliance with regulation and good practice.

Employee benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Redundancy cost

The CIO made no redundancy payments during the reporting period.

Deferred Income

No material item of deferred income has been included in the accounts.

Creditors

The CIO has creditors which are measured at settlement amounts less any trade discounts.

Unrestricted Funds

These funds can be used for the general objectives of the CIO as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted Funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of the regular appeals for special offerings made at the Sunday fellowship meetings.

Designated Funds

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Pensions

Pension contributions are charged to the Statement of Financial Activities as they become payable.

Taxation

The CIO is exempt from tax on its charitable activities.

Fixed assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £2,000. They are valued at cost or, if gifted, at the value to the CIO on receipt.

Amortisation

No amortisation is charged to freehold property as the property is maintained to such a standard that the estimated residual value is not less than cost.

Land & Buildings

Land and Buildings have been valued and included within the accounts at cost value in accordance with FRS 102 - Previous revaluation as deemed cost.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance method over their estimated useful lives. The rates applied per annum are as follows:

Equipment	25%
Building modifications	10%

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

2. INCOME FROM:

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
a) Donations and Legacies					
Voluntary Donations	9	89,585	5,835	95,420	87,279
Gift Aid Tax Recovered		20,226	0	20,226	18,213
		109,811	5,835	115,646	105,492
b) Charitable Activities					
Rental Income		10,290	0	10,290	10,200
Community activities	9	2,068	2,845	4,913	4,154
		12,358	2,845	15,203	14,354
c) Other trading activities					
Hire of Premises		2,348	0	2,348	1,275
d) Investments					
Interest income		114	0	114	130
TOTAL INCOME		124,631	8,680	133,311	121,251

3. EXPENDITURE ON:

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
Charitable Activities					
Administration		26,277	-	26,277	24,115
Children's work		10,598	-	10,598	16,252
Property costs		30,118	-	30,118	34,870
Ministry costs		39,226	150	39,376	37,029
Missionary giving		6,000	1,536	7,536	7,122
Community activities		3,015	-	3,015	995
Pilates		-	3,697	3,697	4,827
Food bank		-	218	218	1,396
Youth work		1,984	1,718	3,702	2,232
		117,218	7,319	124,537	128,838

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

4. TANGIBLE FIXED ASSETS		Land & Buildings £	Building improvements £	Equipment £	Total £
Cost	01-Jan-24	684,689	23,553	9,772	718,014
Additions		0	0	0	0
Cost Value at	31-Dec-24	684,689	23,553	9,772	718,014
Depreciation	01-Jan-24	0	10,224	9,772	19,996
Charge for year		0	1,450	0	1,450
Depreciation at	31-Dec-24	0	11,674	9,772	21,446
Net Book Value	01-Jan-24	684,689	11,901	0	696,590
Net Book Value	31-Dec-24	684,689	11,879	0	696,568

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2024 : None

31st December 2023 : None

5. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-24 £	Total 31-Dec-23 £
Cash at Bank	60,394	5,664	66,058	77,737
	60,394	5,664	66,058	77,737

6. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-24 £	Total 31-Dec-23 £
Gift Aid Tax Recoverable	37,430	0	37,430	17,377
	37,430	0	37,430	17,377

7. CREDITORS: Amounts falling due within one year

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-24 £	Total 31-Dec-23 £
Deferred Income	1,685	0	1,685	1,993
Sundry Creditors	3,100	0	3,100	4,642
	4,785	0	4,785	6,635

Deferred income in 2024 was Pilates grants received in advance.

In 2023 the total comprised £1,110 Pilates grants received in advance + £883 donations for Youth camp bursaries not used in the year.

Movement in deferred income account:

	2024	2023
Balance at the start of the reporting period	1,993	1,993
Amounts added in current period	1,685	1,993
Amounts released to income from previous periods	(1,993)	(1,993)
Balance at the end of the reporting period	1,685	1,993

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

8. CREDITORS: Amounts falling due within one year

The CIO held no long term liabilities during this or the previous financial period.

9. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Jan-24 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-24 £
Mongolia Recycling Project	3,443				3,443
Abundant Fitness Groups (Pilates)	102	2,845	3,697	750	0
Community Food Bank	0	270	218	-52	0
Future Development projects	12,000			-12,000	0
Children's bibles	60		0		60
Fellowship Fund	0	150	150	0	0
Library	0	2,000			2,000
Missionary Giving	0	1,697	1,536		161
Youth work / Camp	0	1,718	1,718		0
	15,605	8,680	7,319	-11,302	5,664

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-23 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-23 £
Mongolia Recycling Project	3,443				3,443
Abundant Fitness Groups (Pilates)	1,346	3,583	4,827		102
Community Food Bank	-1	1,085	1,396	312	0
Future Development projects	12,000				12,000
Children's bibles	0	300	240		60
Fellowship Fund	0	480	480		0
Missionary Giving	0	933	933		0
Youth work / Camp	0	571	571		0
	16,788	6,952	8,447	312	15,605

10. STAFF COSTS AND NUMBERS

	2024 £	2023 £
Gross Wages and Salaries	60,949	62,877
Employer's National Insurance Costs	211	207
Pension costs (defined contribution scheme)	2,321	2,462
	63,481	65,546

The CIO only paid Employer's National Insurance on expenses in both year's due to the charge on wages and salaries being covered by the government's employment allowance.

Average number of employees engaged in each of the following activities:

	2024 TOTAL	2023 TOTAL
Charitable Activities	3.9	3.5
	3.9	3.5

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000 (2023 None)

The key management personnel of the CIO comprise the Trustees and Senior Church Leader. The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel of the CIO was £34,138 (2023 £32,547).

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

11. PENSIONS

2024	2023
£2,321	£2,462

Amount of contributions recognised in the SoFA as an expense

These cost have been allocated between activities (see Note 3) based on the members of staff that the costs relate to.

12. PAYMENTS TO TRUSTEES AND RELATED PARTY TRANSACTIONS

During the financial year the charity paid Mr D. Herbert, one of the Trustees, £32,513 remuneration and £1,626 pension contributions (2023 £30,997 remuneration and £1,550 pension contributions) for his role as the church's Senior Leader. Mr Herbert is the only trustee to whom retirement benefits are accruing under a defined contribution pension scheme.

No other payments were made to Trustees or any persons connected with them during this financial period. No material transaction took place between the organisation/charity and a trustee or any person connected with them.

ROXETH COMMUNITY CHURCH

England & Wales - Charity number 1173339

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER 2023

ROXETH COMMUNITY CHURCH

(CHARITABLE INCORPORATED ORGANISATION)

CHARITABLE REGISTRATION NUMBER: 1173339

ROXETH COMMUNITY CHURCH
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ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

Legal and administrative information

Charity Number	1173339
Date of Registration	8 th June 2017
Start of Financial Year	1 st January 2023
End of Financial Year	31 st December 2023
Trustees	Mrs Elizabeth Bowden Mr Luke Dockwray (appointed 28 th April 2024) Dr John Gravett Mr David Herbert Mr Mark Knight Mr John Mburu (appointed 28 th April 2024) Mr Christopher Soundararaj Mrs Susan Turner
Legal Status	Charitable Incorporated Organisation (CIO)
Governing Document	Constitution as incorporated 8 th June 2017
Correspondence Address	Roxeth Community Church Coles Crescent Harrow HA2 0TN
Independent Examiner	Mr Derek Taylor-Mew 123 Park Lane Harrow HA2 8NN
Primary Bankers	CAF Bank 25 Kings Hill Ave Kings Hill West Malling ME19 4JQ
Objects	The objects of the Charity are, for the public benefit: 1. The advancement of the Christian faith in such ways as the Charity Trustees from time to time decide; and 2. The relief of those in need by reason of financial hardship, ill-health, unemployment and such other economic or social disadvantage.

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2023

SUMMARY OF CHURCH ACTIVITIES DURING THE YEAR

Summary of the Charity's Objectives

The objects of the Charity are for the public benefit: -

1. The advancement of the Christian faith in such ways as the Charity Trustees from time to time decide; and
2. The relief of those in need by reason of financial hardship, ill-health, unemployment and such other economic or social disadvantage.

Summary of the Charity's main activities

In keeping with our objectives we advance the Christian faith in a variety of ways:

Weekly Sunday services – Christian worship, teaching, community take place in the church building. These are public events, open to all. In addition, we run two weekday small groups for Bible study, prayer and mutual support. Again, these are free to attend and open to all. We have a Pastoral Care Team that visit the elderly, sick and lonely. We run special youth and children's events throughout the year to advance the Christian faith which include social and educational aspects. We offer a free community-facing event (Messy Church) three times a year. We take our High School aged young people away on a residential holiday (called Satellites, run by Youthscape), which gathers thousands of young people from around the UK for recreation, Christian worship and teaching. The Church Leadership and Trustees are cognisant of financial need in the group and subsidise places for families unable to meet the cost of the event. This enables young people to have a holiday each year at no cost to them or their families.

In addition to advancing the Christian faith, we host and run a series of community-focused ministries and projects which look to relieve financial hardship, unemployment, ill-health and other economic and social disadvantage. These include two subsidised Ladies Pilates Groups. To facilitate these, we have partnered with Abundant Fitness, a Pilates provider, to offer low-cost Pilates classes to any women in our local community to improve physical fitness and alleviate social isolation. Classes are significantly cheaper than the 'market rate' so that those on lower incomes can still afford to come (£5/6 per class).

We also run a free weekly men's fitness group (Gladiators), a free Pilates class (Pilates Gold) for seniors and those with mobility problems. This class is very popular and attracts up to forty-five people a week. We secured external funding for Pilates Gold and have been able to offer the classes free of charge as a result.

Throughout the year we have run a small food bank, offering free food parcels for those on low incomes.

During school term-time we run a weekly Toddlers group attracting around 40 children along with their carers each week. We have set the weekly entry fee at £2.50/child to enable poorer members of the community to attend. It is open to all, with numbers capped at about 40 children. We operate a first-come first serve waiting list when we are at capacity.

We allow a local Genealogical Group free use of the building on a monthly basis and allow free use of the building to a local Horticultural Group for their annual show.

We have an NHS Roving Nursing Team run a free consultation and medical check drop in service throughout the year on a termly basis.

Summary of the Charity's main achievements against its objectives

In terms of advancing the Christian faith, the church has grown in attendance in the last year. Through our various activities we have provided Christian teaching to around 150 people, drawn from different age groups, ethnicities, and cultural backgrounds and spiritually supported the elderly, sick and lonely through our ministries.

Through our community-facing ministries we have provided health benefits (physical, social, emotional and mental) to around 350 people (through Toddlers, Pilates, Pilates Gold, Messy Church, Gladiators) throughout the year.

Trustees and Charity Commission guidance

The trustees have had regard to the guidance issued by the Charity Commission in determining how the church's activities deliver public benefit in relation to its objects.

Policy on grant making

We, as an organisation, do not make grants.

Contribution made by volunteers

Roxeth has a large and committed group of volunteers. We have had a very small number of paid staff (1 full time, 2 part time (a third part-time member of staff joined half way through 2023), and these are augmented by around fifty volunteers who carry out the ministries and activities provided by the charity. This spans both our Sunday services of worship and teaching, as well as our Monday to Friday community-focused projects and ministries.

Financial Review

The church's expenditure of £129k in 2023 exceeded the income of £121k by £8k. This was significantly less than budgeted for due to not as much being spent on property maintenance as planned and income exceeding the prudent budget.

Consequently, cash balances decreased by £7k during the year to £95k with fixed assets decreasing by £1k due to the depreciation charge for the year.

The Trustees have agreed to aim to hold free unrestricted reserves (i.e. total reserves less those invested in fixed assets) equivalent to 3 month's routine expenditure, less committed giving. At the end of 2023, this target equates to £19k compared to actual free unrestricted reserves of £72k.

The church is planning to spend £34k on major property repairs and improvements in 2024 and £15k per annum after that and also to appoint a part time Community Worker on an initial 1-year contract in 2024.

The Charity's principal sources of funds

The church is primarily self-funded – that is, contributions made by the congregation make up most of its income. We have, in the time frame considered here, received 'ring-fenced' external funding from The Sisters of the Holy Cross Charitable Trust to pay for the running of Pilates Gold. This enables the church to offer the classes for free.

Governance Structure

The church is governed by a Board of Trustees who have legal oversight and ensure that its Charitable objects are carried out. The spiritual and daily running of the church is overseen by a Core Leadership Team, led by the Senior Leader. Across the church, a variety of volunteer leaders oversee various ministries under the oversight of the Core Leadership Team.

Trustee selection and induction

The Board of Trustees and Core Leadership Team identify suitable candidates from the congregation and those known to the church outside of the congregation. We ask the existing Trustees and Core Leadership Team to consider these candidates. If they are all happy, we contact the candidates and invite them to join the Board.

All new Trustees are provided with, and expected to read, a copy of the Constitution and a copy of the most recent Annual Report and Financial Statements.

The Trustees' Report was approved by the Board of Trustees on 5th September 2024.


.....

Mrs Elizabeth Bowden (Chair)

Report of the Independent Examiner to the Trustees of Roxeth Community Church

I report on the financial statements of the Charity for the year ended 31 December 2023.

This report is made solely to the Trustees, as a body, in accordance with Section 145 of the Charities Act 2011 and regulations made under Section 154 of that Act. My work has been undertaken so that I might state to the Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trustees as a body, for my work or for this report.

Respective responsibilities of the Trustees and Independent Examiner

The Trustees are responsible for the preparation of financial statements. The Trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 and that an Independent Examination is needed.

It is my responsibility to:

- Examine those financial statements under Section 145 of the Charities Act 2011.
- Follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the Charities Act 2011.
- State whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with General Directions given by the Charity Commission.

That examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements prepared with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements present a true and fair view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

- 1: Which gives me reasonable cause to believe that in any material respect the requirements:
 - To keep accounting records in accordance with Section 130 of the Charities Act 2011, and
 - To prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011,have not been met; or
- 2: To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Derek Taylor-Mew BSc FMAAT
123 Park Lane
Harrow
Middlesex HA2 8NN
Dated 6 August 2024

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOME					
Income and endowments from:					
Donations and legacies	2a	102,123	3,369	105,492	118,799
Charitable Activities	2b	10,771	3,583	14,354	18,791
Other trading activities	2c	1,275	0	1,275	1,480
Investments	2d	130	0	130	57
TOTAL INCOME		114,299	6,952	121,251	139,127
EXPENDITURE					
Expenditure on:					
Charitable activities	3	120,391	8,447	128,838	125,934
TOTAL EXPENSES		120,391	8,447	128,838	125,934
NET INCOME/(EXPENDITURE)		(6,092)	(1,495)	(7,587)	13,193
TRANSFERS BETWEEN FUNDS	9	(312)	312	0	0
Reconciliation of funds:					
Total Funds Brought Forward		777,296	16,788	794,084	780,891
TOTAL FUNDS CARRIED FORWARD		770,892	15,605	786,497	794,084

Movements on all reserves and all recognised gains and losses are shown above. All of the CIO's operations are classed as continuing.

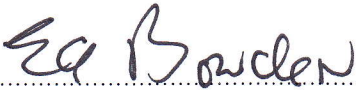
The notes on pages 9 to 15 form part of these financial statements.

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

BALANCE SHEET
AS AT 31ST DECEMBER 2023

	Notes	Unrestricted Funds £	Restricted Funds £	31-Dec-23 Total £	31-Dec-22 Total £
Fixed Assets					
Tangible assets	4	698,018	0	698,018	699,446
Total Fixed Assets		<u>698,018</u>	<u>0</u>	<u>698,018</u>	<u>699,446</u>
Current Assets					
Cash at bank and in hand	5	62,132	15,605	77,737	85,080
Debtors & Prepayments	6	17,377	0	17,377	16,900
				0	
Total Current Assets		<u>79,509</u>	<u>15,605</u>	<u>95,114</u>	<u>101,980</u>
Creditors: amounts falling due within one year	7	6,635	0	6,635	7,342
NET CURRENT ASSETS		<u>72,874</u>	<u>15,605</u>	<u>88,479</u>	<u>94,638</u>
Creditors: amounts falling due in more than one year	8	0	0	0	0
NET ASSETS		<u>770,892</u>	<u>15,605</u>	<u>786,497</u>	<u>794,084</u>
Represented by:					
Funds of the CIO					
General Funds		770,892	0	770,892	777,296
Restricted Funds	9	0	15,605	15,605	16,788
Total Funds		<u>770,892</u>	<u>15,605</u>	<u>786,497</u>	<u>794,084</u>

Approved by the Trustees on 5th September 2024

Signed on their behalf by Trustee 

Print name:

Elizabeth Ann Bowden (Chair)

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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 Charities Act 2011.

The CIO meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the CIO's ability to continue as a going concern.

Changes in Accounting policies and previous accounts

There has been no change to the accounting policies (variation rules and methods of accounting) since last year, and no changes to the previous accounts.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the CIO has provided the related goods or services or met the performance related conditions

Gifts in Kind

Gifts in kind for use by the CIO are included in the SoFA as income from donations when receivable.

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the CIO or have been met.

Donated Services and Facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the CIO provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is explained in the Trustees' Report.

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES (continued)

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Expenditure and liabilities

The CIO has opted to prepare its accounts using natural categories

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the CIO to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and Support Costs

Support costs represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the charity and its compliance with regulation and good practice.

Employee benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Redundancy cost

The CIO made no redundancy payments during the reporting period.

Deferred Income

No material item of deferred income has been included in the accounts.

Creditors

The CIO has creditors which are measured at settlement amounts less any trade discounts.

Unrestricted Funds

These funds can be used for the general objectives of the CIO as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted Funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of the regular appeals for special offerings made at the Sunday fellowship meetings.

Designated Funds

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Pensions

Pension contributions are charged to the Statement of Financial Activities as they become payable.

Taxation

The CIO is exempt from tax on its charitable activities.

Fixed assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £2,000. They are valued at cost or, if gifted, at the value to the CIO on receipt.

Amortisation

No amortisation is charged to freehold property as the property is maintained to such a standard that the estimated residual value is not less than cost.

Land & Buildings

Land and Buildings have been valued and included within the accounts at cost value in accordance with FRS 102 - Previous revaluation as deemed cost.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance method over their estimated useful lives. The rates applied per annum are as follows:

Equipment	25%
Building modifications	10%

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

2. INCOME FROM:

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
a) Donations and Legacies					
Voluntary Donations	9	83,910	3,369	87,279	97,986
Gift Aid Tax Recovered		18,213	0	18,213	20,813
		102,123	3,369	105,492	118,799
b) Charitable Activities					
Rental Income		10,200	0	10,200	10,200
Community activities	9	571	3,583	4,154	8,591
		10,771	3,583	14,354	18,791
c) Other trading activities					
Hire of Premises		1,275	0	1,275	1,480
d) Investments					
Interest income		130	0	130	57
TOTAL INCOME		114,299	6,952	121,251	139,127

3. EXPENDITURE ON:

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
Charitable Activities					
Administration		24,115	-	24,115	24,246
Children's work		16,011	241	16,252	15,591
Property costs		34,870	-	34,870	25,944
Ministry costs		36,549	480	37,029	40,846
Missionary giving		6,190	932	7,122	7,210
Community activities		995	-	995	897
Pilates		-	4,827	4,827	8,711
Food bank		-	1,396	1,396	1,475
Youth work		1,661	571	2,232	1,014
		120,391	8,447	128,838	125,934

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

4. TANGIBLE FIXED ASSETS		Land & Buildings £	Building improvements £	Equipment £	Total £
Cost	01-Jan-23	684,689	23,553	9,772	718,014
Additions		0	0	0	0
Cost Value at	31-Dec-23	684,689	23,553	9,772	718,014
Depreciation	01-Jan-23	0	8,796	9,772	18,568
Charge for year		0	1,428	0	1,428
Depreciation at	31-Dec-23	0	10,224	9,772	19,996
Net Book Value	01-Jan-23	684,689	14,757	0	699,446
Net Book Value	31-Dec-23	684,689	13,329	0	698,018

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2023 : None

31st December 2022 : None

5. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-23 £	Total 31-Dec-22 £
Cash at Bank	62,132	15,605	77,737	85,080
	62,132	15,605	77,737	85,080

6. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-23 £	Total 31-Dec-22 £
Gift Aid Tax Recoverable	17,377	0	17,377	16,900
	17,377	0	17,377	16,900

7. CREDITORS: Amounts falling due within one year

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-23 £	Total 31-Dec-22 £
Deferred Income	1,993	0	1,993	3,943
Sundry Creditors	4,642	0	4,642	3,355
	6,635	0	6,635	7,298

Deferred income in 2023 was £1,110 Pilates grants received in advance + £883 donations for Youth camp bursaries not used in the year.

In 2022 the total (£3,943) was all Pilates grants received in advance.

Movement in deferred income account:

	2023	2022
Balance at the start of the reporting period	3,943	16,091
Amounts added in current period	1,993	3,943
Amounts released to income from previous periods	(3,943)	(16,091)
Balance at the end of the reporting period	1,993	3,943

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

8. CREDITORS: Amounts falling due within one year

The CIO held no long term liabilities during this or the previous financial period.

9. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Jan-23 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-23 £
Mongolia Recycling Project	3,443				3,443
Abundant Fitness Groups (Pilates)	1,346	3,583	4,827		102
Community Food Bank	-1	1,085	1,396	312	0
Future Development projects	12,000				12,000
Children's bibles	0	300	240		60
Fellowship Fund	0	480	480		0
Missionary Giving	0	933	933		0
Youth work / Camp	0	571	571		0
	16,788	6,952	8,447	312	15,605

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-22 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-22 £
Mongolia Recycling Project	3,443	0	0		3,443
Sisters of the Holy Cross Youth Worker Support	0	8,557	8,557		0
Abundant Fitness Groups (Pilates)	545	8,591	7,790		1,346
Community Food Bank	400	529	930		-1
Future Development projects	12,000				12,000
	16,388	17,677	17,277	0	16,788

10. STAFF COSTS AND NUMBERS

	2023 £	2022 £
Gross Wages and Salaries	63,084	68,281
Employer's National Insurance Costs	0	0
Pension costs (defined contribution scheme)	2,462	2,487
	65,546	70,768

The CIO paid no Employer's National Insurance in either year due to the charge being covered by the government's employment allowance.

Average number of employees engaged in each of the following activities:

	2023 TOTAL	2022 TOTAL
Charitable Activities	3.5	4.4
	3.5	4.4

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000 (2022 None)

The key management personnel of the CIO comprise the Trustees and Senior Church Leader. The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel of the CIO was £32,547 (2022 £32,032).

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

11. PENSIONS	2023	2022
Amount of contributions recognised in the SOFA as an expense	£2,462	£2,487

These cost have been allocated between activities (see Note 3) based on the members of staff that the costs relate to.

12. PAYMENTS TO TRUSTEES AND RELATED PARTY TRANSACTIONS

During the financial year the charity paid Mr D. Herbert, one of the Trustees, £30,997 remuneration and £1,550 pension contributions (2022 £30,619 remuneration and £1,412 pension contributions) for his role as the church's Senior Leader. Mr Herbert is the only trustee to whom retirement benefits are accruing under a defined contribution pension scheme.

No other payments were made to Trustees or any persons connected with them during this financial period. No material transaction took place between the organisation/charity and a trustee or any person connected with them.

ROXETH COMMUNITY CHURCH

England & Wales - Charity number 1173339

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2022**

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

CHARITABLE REGISTRATION NUMBER: 1173339

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

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ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1173339
DATE OF REGISTRATION	8th June 2017
START OF FINANCIAL YEAR	1st January 2022
END OF FINANCIAL YEAR	31st December 2022
TRUSTEES AT 31ST DECEMBER 2022	Dr. John Gravett Mr. David Herbert Mrs. Elizabeth Bowden Mr. Christopher Soundararaj Mrs. Susan Turner Mr. Mark Knight
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	Constitution as incorporated 8th June 2017
OBJECTS	The objects of the CIC are, for the public benefit :- 1. The advancement of the Christian Faith in such ways as the charity trustees may from time to time decide 2. The relief of those in need by reason of financial hardship ill-health, unemployment and such other economic or social disadvantage.
CORRESPONDENCE ADDRESS	Roxeth Community Church Coles Crescent South Harrow HA2 0TN
PRIMARY BANKERS	CAF Bank 25 Kings Hill Ave Kings Hill West Malling ME19 4JQ
INDEPENDENT EXAMINER	Derek Taylor-Mew 123 Park Lane Harrow Middlesex HA2 8NN

123 Park Lane

Harrow

Middlesex

HA2 8NN

Tel/Fax: 020 8422 0994

Email: derek@taylor-mew.co.uk

Report of the Independent Examiner to the Trustees of Roxeth Community Church

I report on the financial statements of the Charity for the year ended 31 December 2022.

This report is made solely to the Trustees, as a body, in accordance with Section 145 of the Charities Act 2011 and regulations made under Section 154 of that Act. My work has been undertaken so that I might state to the Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trustees as a body, for my work or for this report.

Respective responsibilities of the Trustees and Independent Examiner

The Trustees are responsible for the preparation of financial statements. The Trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 and that an Independent Examination is needed.

It is my responsibility to:

- Examine those financial statements under Section 145 of the Charities Act 2011.
- Follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the Charities Act 2011.
- State whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with General Directions given by the Charity Commission.

That examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements prepared with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements present a true and fair view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

- 1: Which gives me reasonable cause to believe that in any material respect the requirements:
 - To keep accounting records in accordance with Section 130 of the Charities Act 2011, and
 - To prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011,have not been met; or
- 2: To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Derek Taylor-Mew BSc FMAAT

123 Park Lane

Harrow

Middlesex HA2 8NN

Dated 11 September 2023

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2022
SUMMARY OF CHURCH ACTIVITIES DURING THE YEAR

Introduction

2022 has been a year of continuing to rebuild community, ongoing recovery from the constraints of COVID and lockdowns, and re-engagement as an embodied family of Christians.

During this period we have had a salaried team of a senior leader, a children's and families worker, a youth worker an operations manager and an administrator. We have six Trustees and a five-person Leadership Team. The Trustees meet four times a year while the Leadership Team meet three times a month throughout the year.

Achievements throughout the year

One of the main developments through the year was the development of the Wider Leadership Team (WLT). This comprises a third tier of church leadership in addition to the Trustees and Core Leadership Team. It has two purposes. Firstly, to contribute and help development vision and direction for the church's mission and life. Secondly, it serves to give emerging leaders the opportunity to grow and development without the responsibility of leading the church. It is made up of five members, drawn from existing ministry leaders in the congregation.

Our men's weekly fitness group, Gladiators, resumed after the COVID hiatus.

From March onwards, through to the autumn, we ran monthly days of prayer and fasting for particular needs in the church and community. The first culminated with a very well attended prayer meeting on March 16th when we focused on the health of two young people in the church family. This was in addition to monthly half hour prayer meetings after the Sunday service.

In April, a group from the church went to Spring Harvest. In the summer a small group from the youth went to the Satellites conference.

In conjunction with Harrow Council, we ran a Warm Space on Thursday afternoons throughout December. It brought together two teams who greeted, served and contributed to making guests from the wider community feel welcome and befriended.

Relationships with other churches

Our relations with other local churches remains strong and we are an active part of the South Harrow Churches Together group. Our youth worker is also part of the local Christian youth work network.

Community

Our ladies Pilates and Pilates Gold ministries continue to thrive and have benefitted from being back in the building.

Our Senior Leader continues to Chair the Rayners Lane Estate Committee and serves as a Trustee for Ignite Youth, a Harrow-based youthwork charity.

Students

We continue to have a good relationship with the London School of Theology and hosted a placement student during the academic year.

Youth work

We had a part-time employed youth worker throughout most of the year who provided both mid-week and Sunday ministry to our High School aged young people. He resigned in December when our Senior Leader took oversight for the work.

Children's Work

The work continues to be led very well by our Children's and Families worker. She runs a weekly Toddlers and parents/carers session on Monday mornings in term time which is popular. We ran an 'in-house' summer holiday club for church children which proved a great success. Each Sunday there are a variety of aged-specific groups for children to learn about the Christian faith and put it into practice themselves.

The Premises

As well as regular maintenance of the church premises, the Trustees and Core Leadership Team continued to explore renovation and refurbishment ideas for the church manse.

Pastoral Care

Throughout the year we have seen the development of the Pastoral Care work in congregation. The lifting of Covid restrictions has been key to this ministry re-emerging and recommencing. This has meant a greater number of 'in-person' pastoral visits and the rebuilding of relationships in the church.

Trustees' Responsibilities

The Charities Act 2011 requires the Trustees to prepare financial statements for each financial year which give a true and fair view of state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in existence.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 2nd November 2023

Signed on their behalf by Trustee..... Elizabeth Ann Bowden

Print name:

Elizabeth Ann Bowden

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
INCOME					
Income from Generated Funds					
Donations and legacies	2a	108,706	8,557	117,263	120,321
Activities for Generating Funds	2b	11,680	8,590	20,270	16,753
Charitable Activities	2c	1,064	530	1,594	3,762
TOTAL INCOMING RESOURCES		121,450	17,677	139,127	140,836
RESOURCES EXPENSED					
Costs of Generating Funds					
Expenditure on charitable activities	3a	108,357	17,277	125,634	117,857
Governance Costs	3b	256	0	256	0
TOTAL EXPENSES		108,613	17,277	125,890	117,857
NET INCOMING/ (OUTGOING)		12,837	400	13,237	22,979
Total Funds Brought Forward		764,503	16,388	780,891	757,912
TOTAL FUNDS CARRIED FORWARD		777,340	16,788	794,128	780,891

Movements on all reserves and all recognised gains and losses are shown above. All of the CIO's operations are classed as continuing.

The notes on pages 9 to 15 form part of these financial statements.

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

BALANCE SHEET
AS AT 31ST DECEMBER 2022

	Notes	Unrestricted Funds £	Restricted Funds £	31-Dec-22 Total £	31-Dec-21 Total £
Fixed Assets					
Tangible assets	4	699,446	0	699,446	702,508
Total Fixed Assets		<u>699,446</u>	<u>0</u>	<u>699,446</u>	<u>702,508</u>
Current Assets					
Cash at bank and in hand	5	68,292	16,788	85,080	81,512
Debtors & Prepayments	6	16,900	0	16,900	16,681
Total Current Assets		<u>85,192</u>	<u>16,788</u>	<u>101,980</u>	<u>98,193</u>
Creditors: amounts falling due within one year	7	7,298	0	7,298	19,810
NET CURRENT ASSETS		<u>77,894</u>	<u>16,788</u>	<u>94,682</u>	<u>78,383</u>
Creditors: amounts falling due in more than one year	8	0	0	0	0
NET ASSETS		<u><u>777,340</u></u>	<u><u>16,788</u></u>	<u><u>794,128</u></u>	<u><u>780,891</u></u>

Represented by:

Funds of the CIO

General Funds		777,340	0	777,340	764,503
Restricted Funds	9	0	16,788	16,788	16,388
Total Funds		<u><u>777,340</u></u>	<u><u>16,788</u></u>	<u><u>794,128</u></u>	<u><u>780,891</u></u>

Approved by the Trustees on 2nd November 2023

Signed on their behalf by Trustee Elizabeth Ann Bowden

Print name:

Elizabeth Ann Bowden

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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 Charities Act 2011.

The CIO meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the CIO's ability to continue as a going concern.

Changes in Accounting policies and previous accounts

There has been no change to the accounting policies (variation rules and methods of accounting) since last year, and no changes to the previous accounts.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the CIO has provided the related goods or services or met the performance related conditions

Gifts in Kind

Gifts in kind for use by the CIO are included in the SoFA as income from donations when receivable.

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the CIO or have been met.

Donated Services and Facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the CIO provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is explained in the Trustees' Report.

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES (continued)

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Expenditure and liabilities

The CIO has opted to prepare its accounts using natural categories

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the CIO to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and Support Costs

Support costs represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the charity and its compliance with regulation and good practice.

Employee benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Redundancy cost

The CIO made no redundancy payments during the reporting period.

Deferred Income

No material item of deferred income has been included in the accounts.

Creditors

The CIO has creditors which are measured at settlement amounts less any trade discounts.

Unrestricted Funds

These funds can be used for the general objectives of the CIO as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted Funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of the regular appeals for special offerings made at the Sunday fellowship meetings.

Designated Funds

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Pensions

Pension contributions are charged to the Statement of Financial Activities as they become payable.

Taxation

The CIO is exempt from tax on its charitable activities.

Fixed assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £2,000. They are valued at cost or, if gifted, at the value to the CIO on receipt.

Amortisation

No amortisation is charged to freehold property as the property is maintained to such a standard that the estimated residual value is not less than cost.

Land & Buildings

Land and Buildings have been valued and included within the accounts at cost value in accordance with FRS 102 - Previous revaluation as deemed cost.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance method over their estimated useful lives. The rates applied per annum are as follows:

Equipment	25%
Building modifications	10%

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022

2. INCOME FROM:

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
a) Donations and Legacies					
Voluntary Donations	9	87,893	8,557	96,450	106,580
Gift Aid Tax Recovered		20,813	0	20,813	13,741
		108,706	8,557	117,263	120,321
b) Activities for Generating Funds					
Rental Income		11,680	0	11,680	11,574
Community events		0	8,590	8,590	5,179
		11,680	8,590	20,270	16,753
c) Charitable Activities					
Missionary Income		1,064	0	1,064	2,210
Food Bank income		0	530	530	1,552
		1,064	530	1,594	3,762

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022

3. EXPENDITURE ON:

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
a) Charitable Activities					
Administration salaries	10	19,091	0	19,091	17,020
Bank charges		182	0	182	143
Building Maintenance & Services		10,761	0	10,761	15,154
Church Utilities		8,228	0	8,228	8,204
Cleaning Costs		3,893	0	3,893	3,059
Depreciation Expense		3,062	0	3,062	3,926
Fellowship Fund		515	0	515	130
Missionary Giving		7,210		7,210	8,610
Pastoral Expenses		775	0	775	271
Photocopier costs		377	0	377	0
Salaries & Employer's NI	9,10	43,120	8,557	51,677	48,007
Social & Community Events	9	4,708	8,720	13,428	7,441
Stationery & Postage		670	0	670	510
Subscriptions & Licences		1,934	0	1,934	1,612
Systems Support		330	0	330	0
Training & Development		849	0	849	489
Travel and other Staff Expenses		183	0	183	1,500
Youth Work Expenses		2,469	0	2,469	1,781
		108,357	17,277	125,634	117,857
b) Governance Costs					
Safeguarding formerly Child Protection	9	256	0	256	0
<i>Expenses not analysed</i>		0	0	0	
		256	0	256	0

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022

4. TANGIBLE FIXED ASSETS		Land & Buildings £	Building improvements £	Equipment £	Total £
Cost	01-Jan-22	684,689	23,553	9,772	718,014
Additions		0	0	0	0
Cost Value at	31-Dec-22	<u>684,689</u>	<u>23,553</u>	<u>9,772</u>	<u>718,014</u>
Depreciation	01-Jan-22	0	7,142	8,364	15,506
Charge for year			1,654	1,408	3,062
Depreciation at	31-Dec-22	<u>0</u>	<u>8,796</u>	<u>9,772</u>	<u>18,568</u>
Net Book Value	01-Jan-22	684,689	16,411	1,408	702,508
Net Book Value	31-Dec-22	<u>684,689</u>	<u>14,757</u>	<u>0</u>	<u>699,446</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2022 : None

31st December 2021 : None

5. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-22 £	Total 31-Dec-21 £
Cash at Bank	68,292	16,788	85,080	81,512
	<u>68,292</u>	<u>16,788</u>	<u>85,080</u>	<u>81,512</u>

6. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-22 £	Total 31-Dec-21 £
Sundry Debtors	0	0	0	81
Gift Aid Tax Recoverable	16,900	0	16,900	16,600
	<u>16,900</u>	<u>0</u>	<u>16,900</u>	<u>16,681</u>

7. CREDITORS: Amounts falling due within one year

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-22 £	Total 31-Dec-21 £
Deferred Income	3,943	0	3,943	16,091
Sundry Creditors	3,355	0	3,355	3,719
	<u>7,298</u>	<u>0</u>	<u>7,298</u>	<u>19,810</u>

8. CREDITORS: Amounts falling due within one year

The CIO held no long term liabilities during this or the previous financial period.

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022

9. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Jan-22 £	Income £	Expenditure £	Balance 31-Dec-22 £
Mongolia Recycling Project	3,443	0	0	3,443
Sisters of the Holy Cross Support	0	8,557	8,557	0
Abundant Fitness Groups (Pilates)	545	8,590	7,790	1,345
Community Food Bank	400	530	930	0
Future Development projects	12,000			12,000
	16,388	17,677	17,277	16,788

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-21 £	Income £	Expenditure £	Balance 31-Dec-21 £
Mongolia Recycling Project	3,443	0	0	3,443
Sisters of the Holy Cross Youth Worker Support		4,400	4,400	0
Abundant Fitness Groups (Pilates)	642	5,180	5,277	545
Community Food Bank		1,552	1,152	400
Future Development projects		12,000	0	12,000
	4,085	23,132	10,829	16,388

10. STAFF COSTS AND NUMBERS

	31-Dec-22 £	31-Dec-21 £
Gross Wages and Salaries	68,281	62,968
Employer's National Insurance Costs	0	-230
Pension contributions	2,487	2,289
	70,768	65,027

Number of employees engaged in each of the following activities:

	31-Dec-22 TOTAL	31-Dec-21 TOTAL
Charitable Activities	4	5
	4	5

No employees received emoluments in excess of £60,000 (2021: None)

The key management personnel of the CIO comprise the Trustees and Church Leaders. The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel of the CIO was £34,820 (2021: £31,155)

11. PAYMENTS TO TRUSTEES AND RELATED PARTY TRANSACTIONS

During the financial year Trustee Mr D. Herbert received £30,224 (2021: £27,085) in salary related payments in furthering the CIO's objects.

During the financial year Mrs C. Herbert (Spouse of Trustee Mr D. Herbert) received £Nil (2021: £1,384) in salary related payments in furthering the CIO's objects.

No other payments were made to Trustees or any persons connected with them during this financial period. No material transaction took place between the organisation/charity and a trustee or any person connected with them.

12. RISK ASSESSMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

13. RESERVES POLICY

The trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

14. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees Report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

ROXETH COMMUNITY CHURCH

England & Wales - Charity number 1173339

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED
31ST DECEMBER 2021**

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

CHARITABLE REGISTRATION NUMBER: 1173339

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

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Page 8	Balance Sheet.
Pages 9 to 15	Notes to the Financial Statements.

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1173339
DATE OF REGISTRATION	8th June 2017
START OF FINANCIAL YEAR	1st January 2021
END OF FINANCIAL YEAR	31st December 2021
TRUSTEES AT 31ST DECEMBER 2021	Dr. John Gravett Mr. David Herbert Mrs. Elizabeth Bowden Mr. Thambirajah Christopher Soundararaj Mrs. Susan Turner Mr. Mark Knight
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	Constitution as incorporated 8th June 2017
OBJECTS	The objects of the CIO are, for the public benefit :- 1. The advancement of the Christian Faith in such ways as the charity trustees may from time to time decide 2. The relief of those in need by reason of financial hardship, ill-health, unemployment and such other economic or social disadvantage.
CORRESPONDENCE ADDRESS	Roxeth Community Church Coles Crescent South Harrow HA2 0TN
PRIMARY BANKERS	CAF Bank 25 Kings Hill Ave Kings Hill West Malling ME19 4JQ
INDEPENDENT EXAMINER	Derek Taylor-Mew 123 Park Lane Harrow Middlesex HA2 8NN

123 Park Lane
Harrow
Middlesex
HA2 8NN

Tel/Fax: 020 8422 0994
Email: derek@taylor-mew.co.uk

Report of the Independent Examiner to the Trustees of Roxeth Community Church

I report on the financial statements of the Charity for the year ended 31 December 2021.

This report is made solely to the Trustees, as a body, in accordance with Section 145 of the Charities Act 2011 and regulations made under Section 154 of that Act. My work has been undertaken so that I might state to the Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trustees as a body, for my work or for this report.

Respective responsibilities of the Trustees and Independent Examiner

The Trustees are responsible for the preparation of financial statements. The Trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 and that an Independent Examination is needed.

It is my responsibility to:

- Examine those financial statements under Section 145 of the Charities Act 2011.
- Follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the Charities Act 2011.
- State whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with General Directions given by the Charity Commission.

That examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements prepared with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements present a true and fair view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

1: Which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with Section 130 of the Charities Act 2011, and
- To prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011,

have not been met; or

2: To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Derek Taylor-Mew BSc FMAAT
123 Park Lane
Harrow
Middlesex HA2 8NN
Dated 26 September 2022

ROXETH COMMUNITY CHURCH

(CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2021

SUMMARY OF CHURCH ACTIVITIES DURING THE YEAR

Introduction

2021 has been a year of change. Emerging from the restrictions and pressures of the Covid pandemic has been characterised by reopening the church building for various ministries, reconnecting as a Christian community and rebuilding the life of the church as it returns to old habits and forms new ones.

Many of our church and community-focused ministries were stopped due to the pandemic and moved online. Cautiously, carefully, we have resumed our in-person engagement both on Sundays and throughout the week. There has been a change in senior leadership this year and we employed a new youth worker. We have a salaried team of a senior leader (from March), a children's and families' worker, a youth worker (from April), an operations manager and administrator. We have six trustees and our five-person Leadership Team became four-person in February. The Trustees meet four times a year while the Leadership Team meet three times a month throughout the year.

Achievements throughout the year

Our most significant achievement has been the resumption of in person services and ministries following Covid restrictions. We have been careful to manage this sensitively and thoughtfully, balancing health and safety concerns with the need to find a way to return to the church building and rebuild community life. We recommenced Sunday services in the building on Easter Sunday. We undertook a church survey in the spring canvassing the congregation about the online resources we have offered. Throughout the year we have continued to offer a mixture of online and in person ministries, working to ensure that spiritual resources are available to those in person those not yet ready to return to the church building. Our large and popular summer children's Holiday Club was online and we had over 100 children received resources and materials enabling engagement at home.

For five weeks we partnered with a charity called Sharing is Caring who provide a food bank service to large numbers of people in the community.

Relationship with other churches

Our relations with other local churches remain strong and we are an active part of the South Harrow Churches Together group. Our youth worker is also part of the Harrow Youth workers network and works alongside them, collaborating on various youth initiatives.

Community

Our Pilates and Pilates Gold ministries resumed in building this year. It has been particularly gratifying to see large numbers returning to Pilates Gold, which targets older, less mobile people.

Our senior leader continues to chair the Rayners Lane Estate Committee and is a trustee for the Ignite Trust, a local youth charity.

Students

We have a strong relationship with the London School of Theology and hosted a placement student here at the church.

Youth Work

We were delighted to employ a part time youth worker in April. He has navigated the transition from online to in person youth ministry well and the group numbers around 12 young people who meet on Thursday evenings and Sunday mornings for social and spiritual activities.

Children's Work

The Children's work continues to be led by our Children's and Families' Worker and her large team of volunteers. With COVID limitations receding we have begun to re-establish our church-based children's work. Each Sunday, once back in the building, we have provided resource and/or space for each age group.

The Premises

In July we have been able to resurface the church back hall, offices and adjacent corridors with high quality laminate or carpet. It has significantly improved the appearance and hygiene levels of those spaces. This was assisted by generous gifts from within the church membership

Pastoral Care

Covid related restrictions have made pastoral care challenging but we have continued to spiritually care for the congregation with special focus given to the lonely, infirm, or unwell.

Trustees Responsibilities

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 29TH September 2022

Signed on their behalf by Trustee E.A. Bowden

Print name:

Elizabeth Ann Bowden

ELIZABETH ANN BOWDEN

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
INCOME					
Income from Generated Funds					
Donations and legacies	2a	103,921	16,400	120,321	91,488
Activities for Generating Funds	2b	11,573	5,180	16,753	23,146
Charitable Activities	2c	2,210	1,552	3,762	0
TOTAL INCOMING RESOURCES		117,704	23,132	140,836	114,634
RESOURCES EXPENSED					
Costs of Generating Funds					
Expenditure on charitable activities	3a	107,028	10,829	117,857	114,109
Governance Costs	3b	0	0	0	117
TOTAL EXPENSES		107,028	10,829	117,857	114,226
NET INCOMING/ (OUTGOING)		10,676	12,303	22,979	408
Total Funds Brought Forward		753,827	4,085	757,912	757,504
TOTAL FUNDS CARRIED FORWARD		764,503	16,388	780,891	757,912

Movements on all reserves and all recognised gains and losses are shown above. All of the CIO's operations are classed as continuing.

The notes on pages 9 to 15 form part of these financial statements.

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

BALANCE SHEET
AS AT 31ST DECEMBER 2021

		Unrestricted Funds	Restricted Funds	31-Dec-21 Total	31-Dec-20 Total
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	4	702,508	0	702,508	706,434
Total Fixed Assets		<u>702,508</u>	<u>0</u>	<u>702,508</u>	<u>706,434</u>
Current Assets					
Cash at bank and in hand	5	65,124	16,388	81,512	30,272
Debtors & Prepayments	6	16,681	0	16,681	28,938
Total Current Assets		<u>81,805</u>	<u>16,388</u>	<u>98,193</u>	<u>59,210</u>
Creditors: amounts falling due within one year	7	19,810	0	19,810	7,732
NET CURRENT ASSETS		<u>61,995</u>	<u>16,388</u>	<u>78,383</u>	<u>51,478</u>
Creditors: amounts falling due in more than one year	8	0	0	0	0
NET ASSETS		<u><u>764,503</u></u>	<u><u>16,388</u></u>	<u><u>780,891</u></u>	<u><u>757,912</u></u>

Represented by:

Funds of the CIO

General Funds		764,503	0	764,503	753,827
Restricted Funds	9	0	16,388	16,388	4,085
Total Funds		<u><u>764,503</u></u>	<u><u>16,388</u></u>	<u><u>780,891</u></u>	<u><u>757,912</u></u>

Approved by the Trustees on 29th September 2022

Signed on their behalf by Trustee E.A. Bowden

Print name:

Elizabeth Ann Bowden

ELIZABETH ANN BOWDEN

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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 Charities Act 2011.

The CIO meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the CIO's ability to continue as a going concern.

Changes in Accounting policies and previous accounts

There has been no change to the accounting policies (variation rules and methods of accounting) since last year, and no changes to the previous accounts.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the CIO has provided the related goods or services or met the performance related conditions

Gifts in Kind

Gifts in kind for use by the CIO are included in the SoFA as income from donations when receivable.

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the CIO or have been met.

Donated Services and Facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the CIO provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is explained in the Trustees' Report.

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

1. ACCOUNTING POLICIES (continued)

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Expenditure and liabilities

The CIO has opted to prepare its accounts using natural categories

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the CIO to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and Support Costs

Support costs represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the charity and its compliance with regulation and good practice.

Employee benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Redundancy cost

The CIO made no redundancy payments during the reporting period.

Deferred Income

No material item of deferred income has been included in the accounts.

Creditors

The CIO has creditors which are measured at settlement amounts less any trade discounts.

Unrestricted Funds

These funds can be used for the general objectives of the CIO as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted Funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of the regular appeals for special offerings made at the Sunday fellowship meetings.

Designated Funds

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Pensions

Pension contributions are charged to the Statement of Financial Activities as they become payable.

Taxation

The CIO is exempt from tax on its charitable activities.

Fixed assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £2,000. They are valued at cost or, if gifted, at the value to the CIO on receipt.

Amortisation

No amortisation is charged to freehold property as the property is maintained to such a standard that the estimated residual value is not less than cost.

Land & Buildings

Land and Buildings have been valued and included within the accounts at cost value in accordance with FRS 102 - Previous revaluation as deemed cost.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance method over their estimated useful lives. The rates applied per annum are as follows:

Equipment	25%
Building modifications	10%

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021

2. INCOME FROM:

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
a) Donations and Legacies					
Voluntary Donations	9	90,180	16,400	106,580	76,939
Gift Aid Tax Recovered		13,741	0	13,741	14,549
		103,921	16,400	120,321	91,488
b) Activities for Generating Funds					
Rental Income		11,574	0	11,574	10,525
Community events		-1	5,180	5,179	1,064
Government and other Grants		0	0	0	11,557
		11,573	5,180	16,753	23,146
c) Charitable Activities					
Missionary Income		2,210	0	2,210	0
Food Bank income		0	1,552	1,552	
		2,210	1,552	3,762	0

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021

3. EXPENDITURE ON:

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
a) Charitable Activities					
Administration salaries	10	17,020	0	17,020	15,953
Bank charges		143	0	143	60
Building Maintenance & Services		15,154	0	15,154	12,635
Church Utilities		8,204	0	8,204	8,977
Cleaning Costs		3,059	0	3,059	3,609
Depreciation Expense		3,926	0	3,926	2,655
Fellowship Fund		130	0	130	277
Missionary Giving		8,610		8,610	6,000
Outreach Expenses		402	0	402	1,445
Pastoral Expenses		271	0	271	649
Photocopier costs		0	0	0	516
Salaries & Employer's NI	9,10	43,607	4,400	48,007	54,132
Social & Community Events	9	610	6,429	7,039	4,411
Stationery & Postage		510	0	510	428
Subscriptions & Licences		1,612	0	1,612	1,538
Training & Development		489	0	489	78
Travel and other Staff Expenses		1,500	0	1,500	29
Youth Work Expenses		1,781	0	1,781	717
		107,028	10,829	117,857	114,109
b) Governance Costs					
Child Protection		0	0	0	117
Independent Examiner's Fee	9	0	0	0	0
		0	0	0	117

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021

4. TANGIBLE FIXED ASSETS		Land & Buildings £	Building improvements £	Equipment £	Total £
Cost	01-Jan-21	684,689	23,553	9,772	718,014
Additions		0	0	0	0
Cost Value at	31-Dec-21	684,689	23,553	9,772	718,014
Depreciation	01-Jan-21	0	5,329	6,251	11,580
Charge for year		0	1,813	2,113	3,926
Depreciation at	31-Dec-21	0	7,142	8,364	15,506
Net Book Value	01-Jan-21	684,689	18,224	3,521	706,434
Net Book Value	31-Dec-21	684,689	16,411	1,408	702,508

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2021 : None

31st December 2020 : None

5. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-21 £	Total 31-Dec-20 £
Cash at Bank	65,124	16,388	81,512	30,272
	65,124	16,388	81,512	30,272

6. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-21 £	Total 31-Dec-20 £
Sundry Debtors	81	0	81	479
Gift Aid Tax Recoverable	16,600	0	16,600	28,459
	16,681	0	16,681	28,938

7. CREDITORS: Amounts falling due within one year

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-21 £	Total 31-Dec-20 £
Deferred Income	16,091	0	16,091	6,605
Sundry Creditors	3,719	0	3,719	1,127
	19,810	0	19,810	7,732

8. CREDITORS: Amounts falling due within one year

The CIO held no long term liabilities during this or the previous financial period.

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021

9. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Jan-21 £	Income £	Expenditure £	Balance 31-Dec-21 £
Mongolia Recycling Project	3,443	0	0	3,443
Sisters of the Holy Cross Youth Worker Support	0	4,400	4,400	0
Abundant Fitness Groups (Pilates)	642	5,180	5,277	545
Community Food Bank		1,552	1,152	400
Future Development projects		12,000		12,000
	4,085	23,132	10,829	16,388

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-20 £	Income £	Expenditure £	Balance 31-Dec-20 £
Mongolia Recycling Project	3,443			3,443
Sisters of the Holy Cross Youth Worker Support		3,433	3,433	0
Pilates Gold	3,235	0	2,593	642
	6,678	3,433	6,026	4,085

10. STAFF COSTS AND NUMBERS

	31-Dec-21 £	31-Dec-20 £
Gross Wages and Salaries	62,968	66,187
Employer's National Insurance Costs	(230)	1,473
Pension contributions	2,289	2,425
	65,027	70,085

Number of employees engaged in each of the following activities:

	31-Dec-21 TOTAL	31-Dec-20 TOTAL
Charitable Activities	5	5
	5	5

No employees received emoluments in excess of £60,000 (2020: None)

The key management personnel of the CIO comprise the Trustees and Church Leaders. The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel of the CIO was £31,155 (2020: £30,150)

11. PAYMENTS TO TRUSTEES AND RELATED PARTY TRANSACTIONS

During the financial year Trustee Mr D. Herbert received £27,085 (2020: £18,979) in salary related payments in furthering the CIO's objects.

During the financial year Mrs C. Herbert (Spouse of Trustee Mr D. Herbert) received £1,384 (2020: £9,490) in salary related payments in furthering the CIO's objects.

No other payments were made to Trustees or any persons connected with them during this financial period. No material transaction took place between the organisation/charity and a trustee or any person connected with them.

12. RISK ASSESSMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

13. RESERVES POLICY

The trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

14. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees Report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

ROXETH COMMUNITY CHURCH

England & Wales - Charity number 1173339

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2020**

**ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)**

CHARITABLE REGISTRATION NUMBER: 1173339

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

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Page 4	Independent Examiners Report on the Accounts.
Page 5	Trustees' Report.
Page 7	Statement of Financial Activities.
Page 8	Balance Sheet.
Pages 9 to 16	Notes to the Financial Statements.

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1173339
DATE OF REGISTRATION	8th June 2017
START OF FINANCIAL YEAR	1st January 2020
END OF FINANCIAL YEAR	31st December 2020
TRUSTEES AT 31ST DECEMBER 2019	Dr. John Gravett Mr. David Herbert Mrs. Elizabeth Bowden Mr. Christopher Soundararaj Mrs. Susan Turner Mr. Mark Knight
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	Constitution as incorporated 8th June 2017
OBJECTS	The objects of the CIO are, for the public benefit :- 1. The advancement of the Christian Faith in such ways as the charity trustees may from time to time decide 2. The relief of those in need by reason of financial hardship ill-health, unemployment and such other economic or social disadvantage.
CORRESPONDENCE ADDRESS	Roxeth Community Church Coles Crescent South Harrow HA2 0TN
PRIMARY BANKERS	CAF Bank 25 Kings Hill Ave Kings Hill West Malling ME19 4JQ
INDEPENDENT EXAMINER	Derek Taylor-Mew 123 Park Lane Harrow Middlesex HA2 8NN

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members of Roxeth Community Church on the accounts for the year ended 31st December 2020 set out on pages 7 to 16.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charitable organisation's (CIO's) trustees are responsible for the preparation of the accounts. The charitable organisation's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145 (5)(b) of the Charities Act, and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the organisation 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 the 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 EXAMINER'S STATEMENT

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

have not been met; or

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

Derek

Derek Taylor-Mew
123 Park Lane
Harrow
Middlesex HA2 8NN

Date 20 September 2021

ROXETH COMMUNITY CHURCH

(CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020

SUMMARY OF CHURCH ACTIVITIES DURING THE YEAR

Introduction

2020 has been a year dominated by the COVID pandemic. Roxeth has faced unprecedented demand for adaptation and creativity in continuing as a worshipping and connected community. The church numbers about 120 people and reaches about another 100 people during the week. Volunteers still play a central role in the life of the church. Their involvement has become one of the key COVID-related changes. Lockdown meant moving many of our ministries online and volunteers played a key role in making that happen technically and through contribution. We have a salaried team of two part time senior leaders, a part time children's and families worker, a full time youth worker (until May), a part time administrator and a part time operations manager. We have six trustees and a five-person Leadership team. The Trustees meet four times a year while the Leadership Team meet three times a month throughout the year.

Achievements throughout the year

Roxeth is fortunate to have an excellent worship band and they have risen to the challenges of online, pre-recorded services. We have seen all of the musicians and singers contribute to the worshipping life of the church in this way.

Relationship with other churches.

Our relationship with other churches has stayed strong and we collaborated with three local churches in making and distributing food parcels across the borough when Roxeth acted as a Food Hub for Harrow Council from April to June. Over a three month period over 500 deliveries were made. Our senior leader also met with two other ministers to pray on a weekly basis.

Community

Many of our community focused ministries stopped with the restrictions of Lockdown in late March, including Toddlers, First Tuesday monthly drop and Gladiators men's fitness group. After the initial hiatus, we adapted Pilates and Pilate Gold, moving them online.

We hosted a large Food Hub for 13 weeks from April to June – working with Harrow Council and a group of local charities – to serve those most affected by Lockdown and shielding measures. It was a large, collaborative undertaking, drawing in large numbers of volunteers.

Students

London School of Theology assigned a placement student to the church for practical experience of church life.

Youth Work

Our Full Time Youth worker left us in May and the senior leaders assumed responsibility for the youth work. Youth ministry moved online as weekly meetings on Zoom.

Children's work

The Children's work was significantly affected by COVID restrictions and we had to rethink the Sunday online services to better include children. Each week included all age elements to meet the spiritual needs of this age group. Later in the year, online social events began mid-week.

The Premises

During August, with funding from the London Marathon Trust, we installed acoustic panels in the main church hall. This materially improved the acoustic performance of the space after years of high levels of echo and reverberation. In October the P.A. cupboard was rebuilt making it safer to access and larger. Our dedicated creche room was also redecorated.

Pastoral Care

COVID has presented new challenges in providing pastoral care and to mitigate the Leadership Team began, early in the pandemic, posting written morning devotionals on a church WhatsApp group, evening devotionals via YouTube and they drew up an action plan early in the pandemic to ensure pastoral provision was maintained across the congregation.

Trustees Responsibilities

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 14th October 2021

Signed on behalf by Trustee..... E.A. Bowden

Print Name:

Elizabeth Ann Bowden

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
INCOME					
Income from Generated Funds					
Donations and legacies	2a	88,055	3,433	91,488	89,154
Activities for Generating Funds	2b	23,146	0	23,146	24,971
Investment Income	2c	0	0	0	60
Charitable Activities	2d	0	0	0	430
TOTAL INCOMING RESOURCES		111,201	3,433	114,634	114,615
RESOURCES EXPENSED					
Costs of Generating Funds					
Expenditure on charitable activities	3a	108,083	6,026	114,109	133,915
Governance Costs	3b	117	0	117	913
TOTAL EXPENSES		108,200	6,026	114,226	134,828
NET INCOMING/ (OUTGOING)		3,001	(2,593)	408	(20,213)
Total Funds Brought Forward		750,826	6,678	757,504	777,717
TOTAL FUNDS CARRIED FORWARD		753,827	4,085	757,912	757,504

Movements on all reserves and all recognised gains and losses are shown above. All of the CIO's operations are classed as continuing.

The notes on pages 9 to 16 form part of these financial statements.

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

BALANCE SHEET
AS AT 31ST DECEMBER 2020

		Unrestricted Funds	Restricted Funds	31-Dec-20 Total	31-Dec-19 Total
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	4	706,434	0	706,434	701,757
Total Fixed Assets		<u>706,434</u>	<u>0</u>	<u>706,434</u>	<u>701,757</u>
Current Assets					
Cash at bank and in hand	5	26,187	4,085	30,272	33,712
Debtors & Prepayments	6	28,938	0	28,938	29,065
Total Current Assets		<u>55,125</u>	<u>4,085</u>	<u>59,210</u>	<u>62,777</u>
Creditors: amounts falling due within one year	7	7,732	0	7,732	7,030
NET CURRENT ASSETS		<u>47,393</u>	<u>4,085</u>	<u>51,478</u>	<u>55,747</u>
Creditors: amounts falling due in more than one year	8	0	0	0	0
NET ASSETS		<u><u>753,827</u></u>	<u><u>4,085</u></u>	<u><u>757,912</u></u>	<u><u>757,504</u></u>

Represented by:

Funds of the CIO

General Funds		753,827	0	753,827	750,826
Restricted Funds	9	0	4,085	4,085	6,678
Total Funds		<u><u>753,827</u></u>	<u><u>4,085</u></u>	<u><u>757,912</u></u>	<u><u>757,504</u></u>

Approved by the Trustees on 14th October 2021

Signed on their behalf by Trustee E E Bowden

Print name:

Mrs. Elizabeth Bowden

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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 Charities Act 2011.

The CIO meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the CIO's ability to continue as a going concern.

Changes in Accounting policies and previous accounts

There has been no change to the accounting policies (variation rules and methods of accounting) since last year, and no changes to the previous accounts.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the CIO has provided the related goods or services or met the performance related conditions

Gifts in Kind

Gifts in kind for use by the CIO are included in the SoFA as income from donations when receivable.

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the CIO or have been met.

Government Grants

The CIO claimed and received government grants in the reporting period for the Coronavirus Job Retention Scheme.

Donated Services and Facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the CIO provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is explained in the Trustees' Report.

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

1. ACCOUNTING POLICIES (continued)

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Expenditure and liabilities

The CIO has opted to prepare its accounts using natural categories

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the CIO to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and Support Costs

Support costs represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the charity and its compliance with regulation and good practice.

Employee benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Redundancy cost

The CIO made no redundancy payments during the reporting period.

Deferred Income

No material item of deferred income has been included in the accounts.

Creditors

The CIO has creditors which are measured at settlement amounts less any trade discounts.

Unrestricted Funds

These funds can be used for the general objectives of the CIO as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted Funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of the regular appeals for special offerings made at the Sunday fellowship meetings.

Designated Funds

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Pensions

Pension contributions are charged to the Statement of Financial Activities as they become payable.

Taxation

The CIO is exempt from tax on its charitable activities.

Fixed assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £2,000. They are valued at cost or, if gifted, at the value to the CIO on receipt.

Amortisation

No amortisation is charged to freehold property as the property is maintained to such a standard that the estimated residual value is not less than cost.

Land & Buildings

Land and Buildings have been valued and included within the accounts at cost value in accordance with FRS 102 - Previous revaluation as deemed cost.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance method over their estimated useful lives. The rates applied per annum are as follows:

Equipment	25%
Building modifications	10%

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020

2. INCOME FROM:

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
a) Donations and Legacies					
Voluntary Donations	9	73,506	3,433	76,939	72,999
Gift Aid Tax Recovered		14,549	0	14,549	16,155
		88,055	3,433	91,488	89,154
b) Activities for Generating Funds					
Rental Income		10,525	0	10,525	10,569
Community events		1,064	0	1,064	14,402
Government and other Grants		11,557	0	11,557	0
		23,146	0	23,146	24,971
c) Investment Income					
Interest received		0	0	0	60
		0	0	0	60
d) Charitable Activities					
Missionary Income		0	0	0	430
Other income not categorised		0	0	0	0
		0	0	0	430

ROXETH COMMUNITY CHURCH
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020

3. EXPENDITURE ON:

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
a) Charitable Activities					
Administration salaries	10	15,953	0	15,953	15,716
Bank charges		60	0	60	50
Building Maintenance & Services		12,635	0	12,635	15,851
Church Utilities		8,977	0	8,977	5,597
Cleaning Costs		3,609	0	3,609	3,109
Depreciation Expense		2,655	0	2,655	2,939
Fellowship Fund		277	0	277	1,137
Missionary Giving		6,000	0	6,000	6,566
Outreach Expenses		1,445	0	1,445	1,945
Pastoral Expenses		649	0	649	178
Photocopier costs		516	0	516	799
Recruitment costs		0	0	0	28
Salaries & Employer's NI	9,10	50,699	3,433	54,132	60,108
Social & Community Events	9	1,818	2,593	4,411	11,946
Stationery & Postage		428	0	428	724
Subscriptions & Licences		1,538	0	1,538	1,087
Training & Development		78	0	78	962
Travel and Speakers Expenses		29	0	29	1,000
Youth Work Expenses		717	0	717	4,173
		108,083	6,026	114,109	133,915
b) Governance Costs					
Child Protection		117	0	117	201
Independent Examiner's Fee	9	0	0	0	620
Legal & Professional fees		0	0	0	92
		117	0	117	913

ROXETH COMMUNITY CHURCH
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020

4. TANGIBLE FIXED ASSETS		Land & Buildings £	Building improvements £	Equipment £	Total £
Cost	01-Jan-20	684,689	16,221	9,772	710,682
Additions		0	7,332	0	7,332
Cost Value at	31-Dec-20	<u>684,689</u>	<u>23,553</u>	<u>9,772</u>	<u>718,014</u>
Depreciation	01-Jan-20	0	3,848	5,077	8,925
Charge for year			1,481	1,174	2,655
Depreciation at	31-Dec-20	<u>0</u>	<u>5,329</u>	<u>6,251</u>	<u>11,580</u>
Net Book Value	01-Jan-20	684,689	12,373	4,695	701,757
Net Book Value	31-Dec-20	<u>684,689</u>	<u>18,224</u>	<u>3,521</u>	<u>706,434</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2020 : None

31st December 2019 : None

5. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-20 £	Total 31-Dec-19 £
Cash at Bank	26,187	4,085	30,272	33,712
	<u>26,187</u>	<u>4,085</u>	<u>30,272</u>	<u>33,712</u>

6. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-20 £	Total 31-Dec-19 £
Sundry Debtors	479	0	479	65
Gift Aid Tax Recoverable	28,459	0	28,459	29,000
	<u>28,938</u>	<u>0</u>	<u>28,938</u>	<u>29,065</u>

7. CREDITORS: Amounts falling due within one year

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-20 £	Total 31-Dec-19 £
Deferred Income	6,605	0	6,605	5,333
Sundry Creditors	1,127	0	1,127	1,077
Independent Examiner's Fee	0	0	0	620
	<u>7,732</u>	<u>0</u>	<u>7,732</u>	<u>7,030</u>

8. CREDITORS: Amounts falling due within one year

The CIO held no long term liabilities during this or the previous financial period.

ROXETH COMMUNITY CHURCH
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020

9. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Jan-20 £	Income £	Expenditure £	Balance 31-Dec-20 £
Mongolia Recycling Project	3,443	0	0	3,443
Sisters of the Holy Cross Youth Worker Support	0	3,433	3,433	0
Pilates Gold	3,235	0	2,593	642
	6,678	3,433	6,026	4,085

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-19 £	Income £	Expenditure £	Balance 31-Dec-19 £
Mongolia Recycling Project	3,443			3,443
Sisters of the Holy Cross Youth Worker Support		10,667	10,667	0
Pilates Gold		4,340	1,105	3,235
	3,443	15,007	11,772	6,678

10. STAFF COSTS AND NUMBERS

	31-Dec-20 £	31-Dec-19 £
Gross Wages and Salaries	66,187	72,357
Employer's National Insurance Costs	1,473	715
Pension contributions	2,425	2,752
	70,085	75,824

Number of employees engaged in each of the following activities:

	31-Dec-20 TOTAL	31-Dec-19 TOTAL
Charitable Activities	5	5
	5	5

No employees received emoluments in excess of £60,000 (2019: None)

The key management personnel of the CIO comprise the Trustees and Church Leaders. The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel of the CIO was £30,150 (2019: £29,777)

11. PAYMENTS TO TRUSTEES AND RELATED PARTY TRANSACTIONS

During the financial year Trustee Mr D. Herbert received £18,979 (2019: £18,530) in salary related payments in furthering the CIO's objects.

During the financial year Mrs C. Herbert (Spouse of Trustee Mr D. Herbert) received £9,490 (2019: £9,265) in salary related payments in furthering the CIO's objects.

No other payments were made to Trustees or any persons connected with them during this financial period. No material transaction took place between the organisation/charity and a trustee or any person connected with them.

Trustees donated an aggregate amount of £7567 to the CIO during this financial year (2019: £8937). There were no conditions attached to these donations.

12. RISK ASSESSMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

13. RESERVES POLICY

The trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

14. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees Report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.