

RIVER DEE COMMUNITY CHURCH

England & Wales · Charity number 1173787

Details

Status Registered

Legal form Charitable company

Company number [10836281](#)

Registered 2017-07-12

Register [View on the Charity Commission register](#)

Contact

Address River Dee Community Church
Kings Centre
Castle Street
Flint
CH6 5PF

Phone 01352762279

Website www.riverdeecommunitychurch.org.uk

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS FROM TIME TO TIME MAY THINK FIT; TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS FROM TIME TO TIME THINK FIT; AND TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS FROM TIME TO TIME MAY THINK FIT.

Activities: We aim to share the Christian gospel in a clear and inclusive manner. We support community outreach here and abroad such as housing the homeless, we support additional needs students and help young people to develop. We offer community rooms and facilities for hire and work with local police and authorities in community work. We offer a full church base and work with other churches and charities.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£109,614	£108,328	-	-
2024-03-31	£126,304	£151,253	-	-
2023-03-31	£153,450	£173,986	-	-
2022-03-31	£148,818	£151,506	-	-
2021-03-31	£200,569	£179,416	-	-

Trustees

Name	Role	Appointed
ANDREW LLOYD-WILLIAMS		2017-06-26
BENJAMIN BETTS		2017-04-14
JANE HARMES		2017-06-26
LEE ALLEN		2017-04-14
RACHEL LLOYD-WILLIAMS		2017-04-14
RUTH ALLEN		2017-04-14

RIVER DEE COMMUNITY CHURCH

England & Wales - Charity number 1173787

Accounts

REGISTERED COMPANY NUMBER: 10836281 (England and Wales)
REGISTERED CHARITY NUMBER: 1173787

12 JAN 2025

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
River Dee Community Church

Henry R. Davis & Co. Limited
Chartered Accountants
Mechanics House,
12 Chester Road,
Pentre, Deeside
Flintshire
CH5 2AA

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for the Year Ended 31 March 2025

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River Dee Community Church

Report of the Trustees for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal activity through the period under review was that of the advancement of the Christian Faith. The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance when reviewing the charity's aims and objectives.

Public benefit

The trustees confirm that they have complied with their duty to have due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The Trustees are pleased to present this report for the past year, which has been a truly fantastic season in the life of RiverDee Community Church. It has been a year marked by faithful service, spiritual growth, and an increasing sense of excitement and momentum across our church community.

We are encouraged by the continued growth in church attendance over the year, reflecting both the commitment of our existing church family and the welcoming of many new people into the life of the church. In particular, we are delighted to see a noticeable increase in the number of young people attending and engaging with church life. Their presence brings energy, hope, and a strong sense of future to RiverDee Community Church.

Community engagement has grown significantly, with a clear buzz and excitement around the church and its activities. We are grateful for the many ways our church family has served both one another and the wider community, demonstrating generosity, compassion, and faith in action.

The Trustees would like to extend sincere thanks to all church members for their continued support and generosity throughout this season. Your commitment of time, talents, prayer, and financial giving has been vital in enabling the church to grow and flourish.

We also wish to express our heartfelt thanks to the Church Leadership Team for their ongoing support, dedication, and faithful commitment to RiverDee Community Church. Their vision, leadership, and care have been instrumental in guiding the church through a year of growth and opportunity.

The Trustees are satisfied that appropriate financial governance has been maintained throughout the year. We are grateful for the guidance, help, and support provided by Henry R Davis & Co, whose contribution has been greatly valued and appreciated.

Looking ahead, the Trustees are excited about the decision to send mission teams out in 2025. This marks an important step in the outward focus of the church, and we eagerly look forward to hearing about the trips and the impact they will have during the year ahead.

In conclusion, the Trustees give thanks for all that has been achieved this year and look forward with confidence and expectation to the continued growth and mission of RiverDee Community Church in the coming year.

Every Blessing Ben Betts
Senior Leader / Chair of Directors.

River Dee Community Church

Report of the Trustees
for the Year Ended 31 March 2025

FINANCIAL REVIEW

Financial position

The results for the year are set out on page 5.

Reserves policy

River Dee Community Church maintains a contingency reserve account with Kingdom Bank (AOG) in Nottingham for the purpose of responding to any unforeseen emergencies, such as fall in membership, salaries etc.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The Trustees are the leadership of the Church, who have to be members of the Church and who are invited to join the leadership when the need arises. There are six Trustees, two of whom are Holding Trustees.

Besides being responsible for the spiritual well being of church members and people in the community, they are responsible for making sure that River Dee Community Church complies with charity law, that proper financial accounts are kept and independently reviewed, that meetings and decisions are recorded and that policies and procedures are developed and followed. The Trustees also ensure that River Dee Community Church adheres to the general tenets laid down by Assemblies of God of which River Dee Community Church is a member. The Trustees continue to comply with their duties having due regard to guidance on public benefit.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

10836281 (England and Wales)

Registered Charity number

1173787

Registered office

Castle Street
Flint
Flintshire
CH6 5PF

Trustees

B L Betts
A Lloyd-Williams
Ms R Lloyd-Williams

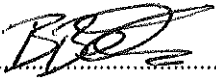
Independent Examiner

Ms Zoe Devenport FCA FCCA
Henry R. Davis & Co. Limited
Chartered Accountants
Mechanics House,
12 Chester Road,
Pentre, Deeside
Flintshire
CH5 2AA

Approved by order of the board of trustees on ...23rd DEC 2025... and signed on its behalf by:

River Dee Community Church

Report of the Trustees
for the Year Ended 31 March 2025



.....
B L Betts - Trustee

Independent Examiner's Report to the Trustees of
River Dee Community Church

Independent examiner's report to the trustees of River Dee Community Church ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Ms Zoe Devenport FCA FCCA

Henry R. Davis & Co. Limited
Chartered Accountants
Mechanics House,
12 Chester Road,
Pentre, Deeside
Flintshire
CH5 2AA

Date:23RD DEC 2025.....

River Dee Community Church

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	50,161	-	50,161	62,494
Charitable activities	4				
Church activities		59,416	-	59,416	63,768
Investment income	3	37	-	37	42
Total		<u>109,614</u>	<u>-</u>	<u>109,614</u>	<u>126,304</u>
EXPENDITURE ON					
Raising funds		2,689	-	2,689	-
Charitable activities	5				
Church activities		105,639	-	105,639	151,253
Total		<u>108,328</u>	<u>-</u>	<u>108,328</u>	<u>151,253</u>
NET INCOME/(EXPENDITURE)		1,286	-	1,286	(24,949)
RECONCILIATION OF FUNDS					
Total funds brought forward		337,747	793,679	1,131,426	1,156,375
TOTAL FUNDS CARRIED FORWARD		<u><u>339,033</u></u>	<u><u>793,679</u></u>	<u><u>1,132,712</u></u>	<u><u>1,131,426</u></u>

The notes form part of these financial statements

River Dee Community Church

Statement of Financial Position
31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	11	293,880	793,679	1,087,559	1,090,502
CURRENT ASSETS					
Debtors	12	1,713	-	1,713	6,047
Cash at bank and in hand		45,422	-	45,422	36,981
		<u>47,135</u>	<u>-</u>	<u>47,135</u>	<u>43,028</u>
CREDITORS					
Amounts falling due within one year	13	(1,982)	-	(1,982)	(2,104)
		<u>45,153</u>	<u>-</u>	<u>45,153</u>	<u>40,924</u>
NET CURRENT ASSETS					
		<u>339,033</u>	<u>793,679</u>	<u>1,132,712</u>	<u>1,131,426</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>339,033</u>	<u>793,679</u>	<u>1,132,712</u>	<u>1,131,426</u>
NET ASSETS					
		<u>339,033</u>	<u>793,679</u>	<u>1,132,712</u>	<u>1,131,426</u>
FUNDS					
	14				
Unrestricted funds				339,033	337,747
Restricted funds				793,679	793,679
				<u>1,132,712</u>	<u>1,131,426</u>
TOTAL FUNDS					
				<u>1,132,712</u>	<u>1,131,426</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.


River Dee Community Church

Statement of Financial Position - continued

31 March 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on~~29 December 25~~ and were signed on its behalf by:



.....
B L Betts - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised on receipt. Income tax in relation to donations received under Gift Aid, are recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of the impending distribution, the amount is known and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the assets and is recognised in net income/(expenditure) during the year.

The assets' residual values, useful lives and depreciation methods are reviewed and adjusted prospectively if appropriate or if there is significant change since the last reporting date.

The trustees consider that the estimated residual value of the freehold property is such that any depreciation charge would be immaterial. Consequently, no depreciation charge has been provided in the year.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Offerings & appeals	43,474	20,366
Gift aid	6,687	42,128
	<u>50,161</u>	<u>62,494</u>

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Bank interest received	37	42
	<u>37</u>	<u>42</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.25	31.3.24
	£	£
Rent from hire of premises	59,416	63,768
Activity Church activities	<u>59,416</u>	<u>63,768</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs	Totals
	£	£	£
Church activities	102,122	3,517	105,639
	<u>102,122</u>	<u>3,517</u>	<u>105,639</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.25	31.3.24
	£	£
Trustees' remuneration etc	35,425	72,761
Staff costs	11,250	19,015
Insurance & licences	8,028	7,366
Rates, light & heat	5,696	6,627
Telephone	739	915
Postage and stationery	592	385
Missions	14,995	5,985
Equipment	2,996	2,221
Children & youth work	11,062	9,491
Coffee shop expenses	4,756	7,545
Repairs & renewals	1,177	4,646
Motor expenses	826	1,719
Green pastures	1,019	2,007
Staff training	150	120
Depreciation	3,411	5,573
	<u>102,122</u>	<u>146,376</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	<u>3,411</u>	<u>5,573</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

	31.3.25	31.3.24
	£	£
Trustees' salaries	35,425	70,813
Trustees' social security	-	1,948
	<u>35,425</u>	<u>72,761</u>

No remuneration was paid to the Trustees in their capacity as Trustees. However, Mr Betts, who is a current trustee, is also employed full time, by the company and are therefore in receipt of remuneration, as detailed above.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Operational	4	6
	<u>4</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	62,494	-	62,494
Charitable activities			
Church activities	63,768	-	63,768
Investment income	42	-	42
Total	<u>126,304</u>	<u>-</u>	<u>126,304</u>
EXPENDITURE ON			
Charitable activities			
Church activities	151,253	-	151,253
NET INCOME/(EXPENDITURE)	(24,949)	-	(24,949)
RECONCILIATION OF FUNDS			
Total funds brought forward	362,696	793,679	1,156,375
TOTAL FUNDS CARRIED FORWARD	<u>337,747</u>	<u>793,679</u>	<u>1,131,426</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

11. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 April 2024	1,076,015	3,031	31,349
Additions	-	-	468
At 31 March 2025	1,076,015	3,031	31,817
DEPRECIATION			
At 1 April 2024	-	1,403	21,719
Charge for year	-	325	2,020
At 31 March 2025	-	1,728	23,739
NET BOOK VALUE			
At 31 March 2025	1,076,015	1,303	8,078
At 31 March 2024	1,076,015	1,628	9,630
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2024	5,590	4,250	1,120,235
Additions	-	-	468
At 31 March 2025	5,590	4,250	1,120,703
DEPRECIATION			
At 1 April 2024	2,794	3,817	29,733
Charge for year	923	143	3,411
At 31 March 2025	3,717	3,960	33,144
NET BOOK VALUE			
At 31 March 2025	1,873	290	1,087,559
At 31 March 2024	2,796	433	1,090,502

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	1,713	3,918
Prepayments	-	2,129
	<u>1,713</u>	<u>6,047</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	-	72
Social security and other taxes	673	922
Accrued expenses	1,309	1,110
	<u>1,982</u>	<u>2,104</u>

14. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	337,747	1,286	339,033
Restricted funds			
Community Facilities Programme	793,679	-	793,679
TOTAL FUNDS	<u>1,131,426</u>	<u>1,286</u>	<u>1,132,712</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	109,614	(108,328)	1,286
TOTAL FUNDS	<u>109,614</u>	<u>(108,328)</u>	<u>1,286</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	362,696	(24,949)	337,747
Restricted funds			
Community Facilities Programme	793,679	-	793,679
TOTAL FUNDS	<u>1,156,375</u>	<u>(24,949)</u>	<u>1,131,426</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	126,304	(151,253)	(24,949)
TOTAL FUNDS	<u>126,304</u>	<u>(151,253)</u>	<u>(24,949)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	362,696	(23,663)	339,033
Restricted funds			
Community Facilities Programme	793,679	-	793,679
TOTAL FUNDS	<u>1,156,375</u>	<u>(23,663)</u>	<u>1,132,712</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	235,918	(259,581)	(23,663)
	_____	_____	_____
TOTAL FUNDS	<u>235,918</u>	<u>(259,581)</u>	<u>(23,663)</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

River Dee Community Church

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Offerings & appeals	43,474	20,366
Gift aid	6,687	42,128
	<hr/>	<hr/>
	50,161	62,494
Investment income		
Bank interest received	37	42
Charitable activities		
Rent from hire of premises	59,416	63,768
	<hr/>	<hr/>
Total incoming resources	109,614	126,304
EXPENDITURE		
Charitable activities		
Trustees' salaries	35,425	70,813
Trustees' social security	-	1,948
Wages	11,250	11,831
Pensions	-	7,184
Insurance & licences	8,028	7,366
Rates, light & heat	5,696	6,627
Telephone	739	915
Postage and stationery	592	385
Missions	14,995	5,985
Equipment	2,996	2,221
Children & youth work	11,062	9,491
Coffee shop expenses	4,756	7,545
Repairs & renewals	1,177	4,646
Motor expenses	826	1,719
Green pastures	1,019	2,007
Staff training	150	120
Plant and machinery	325	544
Fixtures and fittings	2,020	3,210
Motor vehicles	923	1,397
Computer equipment	143	422
	<hr/>	<hr/>
	102,122	146,376
Support costs		
Management		
Advertising	96	282
Travel	1,772	1,676
	<hr/>	<hr/>
	1,868	1,958

This page does not form part of the statutory financial statements

River Dee Community Church

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25	31.3.24
	£	£
Management		
Finance		
Bank charges	79	198
Human resources		
Software licences	1,932	985
Governance costs		
Accountancy	2,327	1,736
Total resources expended	108,328	151,253
Net income/(expenditure)	1,286	(24,949)

RIVER DEE COMMUNITY CHURCH

England & Wales - Charity number 1173787

Accounts

REGISTERED COMPANY NUMBER: 10836281 (England and Wales)
REGISTERED CHARITY NUMBER: 1173787

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2024
for
River Dee Community Church

Henry R. Davis & Co. Limited
Chartered Accountants
33 Chester Road West
Queensferry
Deeside
Flintshire
CH5 1SA

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for the Year Ended 31 March 2024

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Report of the Trustees
for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal activity through the period under review was that of the advancement of the Christian Faith. The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance when reviewing the charity's aims and objectives.

Public benefit

The trustees confirm that they have complied with their duty to have due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Greetings to all involved with RDCC. This year marks my first year as Senior Leader at the church and on the whole its been a great year. I'm pleased to report that despite rising costs to many of the churches outgoings, we have been able to sustain the high level of community engagement we set ourselves each year. A huge thanks to all at the church who have given their time and finances to serve the local community.

Special thanks to the Leaders of the church, who support me in the decision making to be good stewards of the income we receive. The building continues to be a good source of income through room hire along with other smaller sidelines, such as hire of soft play and inflatables. This coupled with church giving, has provided a solid platform for us to build from. We've been blessed by church growth this year seeing the overall group number increase we thank God for this.

I'm excited to welcome our partnering church Wedgwood from Fortworth Texas back for another visit where they will join our teams for 9 days serving the communities needs, both practically and spiritually. It promises to be a great week.

The church has been able to grow our staff team by introducing the role of a cleaner and of building is benefiting greatly from the TLC. A HUGE thanks to our current staff team who work so hard to deliver all of their activities to the highest standard. Lastly a special thanks to outgoing Pastors Stephen and Jane Harmes for handing over in such a great way and affording us such a great start to life leading here at RDCC.

Looking ahead to next year we will need to keep an eye on the pennies as always when leading a charity, but are hopeful and trusting in the Lord for another fruitful year.

Every Blessing Ben Betts
Senior Leader / Chair of Directors.

FINANCIAL REVIEW

Financial position

The results for the year are set out on page 5.

Reserves policy

River Dee Community Church maintains a contingency reserve account with Kingdom Bank (AOG) in Nottingham for the purpose of responding to any unforeseen emergencies, such as fall in membership, salaries etc.

Report of the Trustees
for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The Trustees are the leadership of the Church, who have to be members of the Church and who are invited to join the leadership when the need arises. There are six Trustees, two of whom are Holding Trustees.

Besides being responsible for the spiritual well being of church members and people in the community, they are responsible for making sure that River Dee Community Church complies with charity law, that proper financial accounts are kept and independently reviewed, that meetings and decisions are recorded and that policies and procedures are developed and followed. The Trustees also ensure that River Dee Community Church adheres to the general tenets laid down by Assemblies of God of which River Dee Community Church is a member. The Trustees continue to comply with their duties having due regard to guidance on public benefit.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

10836281 (England and Wales)

Registered Charity number

1173787

Registered office

Castle Street
Flint
Flintshire
CH6 5PF

Trustees

S Harmes (resigned 18.8.23)
Mrs J Harmes (resigned 18.8.23)
B L Betts
A Lloyd-Williams
Ms R Lloyd-Williams

Independent Examiner

Mrs Zoe Devenport ACA FCCA
Henry R. Davis & Co. Limited
Chartered Accountants
33 Chester Road West
Queensferry
Deeside
Flintshire
CH5 1SA

Approved by order of the board of trustees on 18/9/24 and signed on its behalf by:



.....
B L Betts - Trustee

Independent Examiner's Report to the Trustees of
River Dee Community Church

Independent examiner's report to the trustees of River Dee Community Church ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mrs Zoe Devenport ACA FCCA

Henry R. Davis & Co. Limited
Chartered Accountants
33 Chester Road West
Queensferry
Deeside
Flintshire
CH5 1SA

Date: 21.10.24

River Dee Community Church

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	62,494	-	62,494	106,704
Charitable activities	4				
Church activities		63,768	-	63,768	46,634
Investment income	3	42	-	42	112
Total		<u>126,304</u>	<u>-</u>	<u>126,304</u>	<u>153,450</u>
EXPENDITURE ON					
Charitable activities	5				
Church activities		<u>151,253</u>	<u>-</u>	<u>151,253</u>	<u>173,986</u>
NET INCOME/(EXPENDITURE)		(24,949)	-	(24,949)	(20,536)
RECONCILIATION OF FUNDS					
Total funds brought forward		362,696	793,679	1,156,375	1,176,911
TOTAL FUNDS CARRIED FORWARD		<u><u>337,747</u></u>	<u><u>793,679</u></u>	<u><u>1,131,426</u></u>	<u><u>1,156,375</u></u>

The notes form part of these financial statements

Statement of Financial Position
31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	11	296,823	793,679	1,090,502	1,096,075
CURRENT ASSETS					
Debtors	12	6,047	-	6,047	-
Cash at bank and in hand		36,981	-	36,981	63,800
		<u>43,028</u>	<u>-</u>	<u>43,028</u>	<u>63,800</u>
CREDITORS					
Amounts falling due within one year	13	(2,104)	-	(2,104)	(3,500)
		<u>40,924</u>	<u>-</u>	<u>40,924</u>	<u>60,300</u>
NET CURRENT ASSETS					
		<u>337,747</u>	<u>793,679</u>	<u>1,131,426</u>	<u>1,156,375</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>337,747</u>	<u>793,679</u>	<u>1,131,426</u>	<u>1,156,375</u>
NET ASSETS					
		<u>337,747</u>	<u>793,679</u>	<u>1,131,426</u>	<u>1,156,375</u>
FUNDS					
	14				
Unrestricted funds				337,747	362,696
Restricted funds				793,679	793,679
				<u>1,131,426</u>	<u>1,156,375</u>
TOTAL FUNDS					
				<u>1,131,426</u>	<u>1,156,375</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

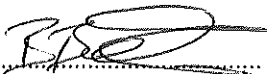
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Statement of Financial Position - continued

31 March 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on18/09/24..... and were signed on its behalf by:



.....
B L Betts - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised on receipt. Income tax in relation to donations received under Gift Aid, are recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of the impending distribution, the amount is known and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the assets and is recognised in net income/(expenditure) during the year.

The assets' residual values, useful lives and depreciation methods are reviewed and adjusted prospectively if appropriate or if there is significant change since the last reporting date.

The trustees consider that the estimated residual value of the freehold property is such that any depreciation charge would be immaterial. Consequently, no depreciation charge has been provided in the year.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Offerings & appeals	20,366	12,994
Gift aid	42,128	47,345
Refund of tax	-	13,386
Grants	-	32,979
	<u>62,494</u>	<u>106,704</u>

Grants received, included in the above, are as follows:

	31.3.24	31.3.23
	£	£
Other grants	-	32,979
	<u>-</u>	<u>32,979</u>

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Bank interest received	42	112
	<u>42</u>	<u>112</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.24	31.3.23
	£	£
Missions	-	2,191
Rent from hire of premises	63,768	44,443
	<u>63,768</u>	<u>46,634</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs £	Totals £
Church activities	146,376	4,877	151,253

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.24 £	31.3.23 £
Trustees' remuneration etc	72,761	89,581
Staff costs	19,015	13,354
Insurance & licences	7,366	2,995
Rates, light & heat	6,627	7,336
Telephone	915	1,147
Postage and stationery	385	496
Missions	5,985	13,271
Equipment	2,221	-
Children & youth work	9,491	4,281
Coffee shop expenses	7,545	11,244
Conferences	-	814
Repairs & renewals	4,646	11,673
Motor expenses	1,719	2,321
Green pastures	2,007	5,658
Staff training	120	1,755
Depreciation	5,573	5,573
Loss on sale of assets	-	(37)
	<u>146,376</u>	<u>171,462</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24 £	31.3.23 £
Depreciation - owned assets	5,573	5,573
Surplus on disposal of fixed assets	-	(37)
	<u>5,573</u>	<u>5,536</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

8. TRUSTEES' REMUNERATION AND BENEFITS

	31.3.24	31.3.23
	£	£
Trustees' salaries	70,813	86,044
Trustees' social security	1,948	3,537
	<u>72,761</u>	<u>89,581</u>

No remuneration was paid to the Trustees in their capacity as Trustees. However, Mr & Mrs Harmes who were trustees up until the 18th August 2023 and Mr Betts, who is a current trustee, were/are also employed full time, by the company and are therefore in receipt of remuneration, as detailed above.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Operational	<u>6</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	106,704	-	106,704
Charitable activities			
Church activities	46,634	-	46,634
Investment income	112	-	112
Total	<u>153,450</u>	<u>-</u>	<u>153,450</u>
EXPENDITURE ON			
Charitable activities			
Church activities	173,986	-	173,986
NET INCOME/(EXPENDITURE)	(20,536)	-	(20,536)
RECONCILIATION OF FUNDS			
Total funds brought forward	383,232	793,679	1,176,911

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	362,696	793,679	1,156,375

11. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 April 2023 and 31 March 2024	1,076,015	3,031	31,349
DEPRECIATION			
At 1 April 2023	-	859	18,509
Charge for year	-	544	3,210
At 31 March 2024	-	1,403	21,719
NET BOOK VALUE			
At 31 March 2024	1,076,015	1,628	9,630
At 31 March 2023	1,076,015	2,172	12,840

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2023 and 31 March 2024	5,590	4,250	1,120,235
DEPRECIATION			
At 1 April 2023	1,397	3,395	24,160
Charge for year	1,397	422	5,573
At 31 March 2024	2,794	3,817	29,733
NET BOOK VALUE			
At 31 March 2024	2,796	433	1,090,502
At 31 March 2023	4,193	855	1,096,075

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	3,918	-
Prepayments	2,129	-
	<u>6,047</u>	<u>-</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	72	269
Social security and other taxes	922	2,121
Accrued expenses	1,110	1,110
	<u>2,104</u>	<u>3,500</u>

14. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	362,696	(24,949)	337,747
Restricted funds			
Community Facilities Programme	793,679	-	793,679
TOTAL FUNDS	<u>1,156,375</u>	<u>(24,949)</u>	<u>1,131,426</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	126,304	(151,253)	(24,949)
TOTAL FUNDS	<u>126,304</u>	<u>(151,253)</u>	<u>(24,949)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	383,232	(20,536)	362,696
Restricted funds			
Community Facilities Programme	793,679	-	793,679
TOTAL FUNDS	<u>1,176,911</u>	<u>(20,536)</u>	<u>1,156,375</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	153,450	(173,986)	(20,536)
TOTAL FUNDS	<u>153,450</u>	<u>(173,986)</u>	<u>(20,536)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	383,232	(45,485)	337,747
Restricted funds			
Community Facilities Programme	793,679	-	793,679
TOTAL FUNDS	<u>1,176,911</u>	<u>(45,485)</u>	<u>1,131,426</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	279,754	(325,239)	(45,485)
TOTAL FUNDS	<u>279,754</u>	<u>(325,239)</u>	<u>(45,485)</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

RIVER DEE COMMUNITY CHURCH

England & Wales - Charity number 1173787

Accounts

REGISTERED COMPANY NUMBER: 10836281 (England and Wales)
REGISTERED CHARITY NUMBER: 1173787

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2023
for
River Dee Community Church

Henry R. Davis & Co. Limited
Chartered Accountants
33 Chester Road West
Queensferry
Deeside
Flintshire
CH5 1SA

Contents of the Financial Statements
for the Year Ended 31 March 2023

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Statement of Financial Position	6 to 7
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Detailed Statement of Financial Activities	16 to 17

River Dee Community Church

Report of the Trustees for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal activity through the period under review was that of the advancement of the Christian Faith. The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance when reviewing the charity's aims and objectives.

Public benefit

The trustees confirm that they have complied with their duty to have due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Hello all at RiverDee Community Church on this, my last review, as I will soon retire and hand over to new leadership.

It's been a pleasure and fulfilment of mine and Janes, calling to head up and lead RiverDee church from its inception these last eighteen years!

This year saw us coming out of the pandemic and overcoming some of the difficulties inherent post pandemic, as well as continuing the transition period of leadership. Numbers of members were lower and consequently starting and maintaining ministries, not to mention reduced financial giving, was not without its problems.

The financial buffer zone built up for the transition period is sufficient and will last the duration of the transition period with a sizeable lump left over to hand over at the end, ...around October 2023. There was some good news, as a £25,000 grant was given for work with children and youth, with RiverDee being able to employ a Youth Pastor Apprentice and one days admin as well. This has really helped to propel the young peoples ministry.

The building has continued to be rented out to community groups at an increased rate, which is then able to fund the charitable entity as a whole. The building repairs have increased somewhat, as it reaches its fifth year since renovations were completed in August 2017. It's anticipated that once certain renewables have been done, the upkeep costs will reduce.

There is a sense of change especially post pandemic and the leadership are becoming aware and making adjustments, such as family cost of living increases and fuel costs increases as well, which need extra care and vigilance in financial budgeting.

Again my thanks goes out to the ongoing work of the leaders/ Directors and the giving and contributions of the membership at RiverDee. Also the great support from outside bodies and grant bodies that is still afforded to us. We/I am grateful for the trust, help and support we are given because of the work that is carried out here in the fellowship.

Thanks... God bless. Stephen Harmes...senior leader/ chair of Directors

Ps May I take this opportunity to commend Ben and Elisabeth and the new leadership team to you as they will soon be taking over and heading up the ministry/ charity!

FINANCIAL REVIEW

Financial position

The results for the year are set out on page 5.

River Dee Community Church

Report of the Trustees for the Year Ended 31 March 2023

FINANCIAL REVIEW

Reserves policy

River Dee Community Church maintains a contingency reserve account with Kingdom Bank (AOG) in Nottingham for the purpose of responding to any unforeseen emergencies, such as fall in membership, salaries etc.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The Trustees are the leadership of the Church, who have to be members of the Church and who are invited to join the leadership when the need arises. There are six Trustees, two of whom are Holding Trustees.

Besides being responsible for the spiritual well being of church members and people in the community, they are responsible for making sure that River Dee Community Church complies with charity law, that proper financial accounts are kept and independently reviewed, that meetings and decisions are recorded and that policies and procedures are developed and followed. The Trustees also ensure that River Dee Community Church adheres to the general tenets laid down by Assemblies of God of which River Dee Community Church is a member. The Trustees continue to comply with their duties having due regard to guidance on public benefit.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

10836281 (England and Wales)

Registered Charity number

1173787

Registered office

Castle Street

Flint

Flintshire

CH6 5PF

Trustees

S Harmes (resigned 18.8.23)

Mrs J Harmes (resigned 18.8.23)

B L Betts

A Lloyd-Williams

Ms R Lloyd-Williams

L Allen (resigned 3.1.23)

Ms R Allen (resigned 3.1.23)

Independent Examiner

Mrs Zoe Devenport ACA FCCA

Henry R. Davis & Co. Limited

Chartered Accountants

33 Chester Road West

Queensferry

Deeside

Flintshire

CH5 1SA

River Dee Community Church

Report of the Trustees
for the Year Ended 31 March 2023

COMMENCEMENT OF ACTIVITIES

River Dee Community Church (under its original unincorporated charity status) came into existence upon the joining together of Emmanuel Pentecostal Church, Flint and Deeside Christian Fellowship, Connah's Quay, in 2006 - when it was registered with the Charity Commission.

On the 1st April 2019, the assets and activities of the unincorporated charity (No. 1052194) were transferred to the company.

Approved by order of the board of trustees on 27 October 2023 and signed on its behalf by:

B L Betts - Trustee

Independent Examiner's Report to the Trustees of
River Dee Community Church

Independent examiner's report to the trustees of River Dee Community Church ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mrs Zoe Devenport ACA FCCA

Henry R. Davis & Co. Limited
Chartered Accountants
33 Chester Road West
Queensferry
Deeside
Flintshire
CH5 1SA

20 November 2023

River Dee Community Church

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	106,704	-	106,704	106,916
Charitable activities	4				
Church activities		46,634	-	46,634	41,897
Investment income	3	112	-	112	5
Total		<u>153,450</u>	<u>-</u>	<u>153,450</u>	<u>148,818</u>
EXPENDITURE ON					
Charitable activities	5				
Church activities		173,986	-	173,986	151,506
NET INCOME/(EXPENDITURE)		(20,536)	-	(20,536)	(2,688)
RECONCILIATION OF FUNDS					
Total funds brought forward		383,232	793,679	1,176,911	1,179,599
TOTAL FUNDS CARRIED FORWARD		<u><u>362,696</u></u>	<u><u>793,679</u></u>	<u><u>1,156,375</u></u>	<u><u>1,176,911</u></u>

The notes form part of these financial statements

River Dee Community Church

Statement of Financial Position
31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	11	302,396	793,679	1,096,075	1,094,234
CURRENT ASSETS					
Debtors	12	-	-	-	100
Cash at bank and in hand		63,800	-	63,800	88,890
		<u>63,800</u>	<u>-</u>	<u>63,800</u>	<u>88,990</u>
CREDITORS					
Amounts falling due within one year	13	(3,500)	-	(3,500)	(3,313)
		<u>(3,500)</u>	<u>-</u>	<u>(3,500)</u>	<u>(3,313)</u>
NET CURRENT ASSETS		<u>60,300</u>	<u>-</u>	<u>60,300</u>	<u>85,677</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>362,696</u>	<u>793,679</u>	<u>1,156,375</u>	<u>1,179,911</u>
ACCRUALS AND DEFERRED INCOME	14	-	-	-	(3,000)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,000)</u>
NET ASSETS		<u><u>362,696</u></u>	<u><u>793,679</u></u>	<u><u>1,156,375</u></u>	<u><u>1,176,911</u></u>
FUNDS					
Unrestricted funds	15			362,696	383,232
Restricted funds				793,679	793,679
				<u>1,156,375</u>	<u>1,176,911</u>
TOTAL FUNDS				<u><u>1,156,375</u></u>	<u><u>1,176,911</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

River Dee Community Church

Statement of Financial Position - continued

31 March 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 October 2023 and were signed on its behalf by:

B L Betts - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised on receipt. Income tax in relation to donations received under Gift Aid, are recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of the impending distribution, the amount is known and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the assets and is recognised in net income/(expenditure) during the year.

The assets' residual values, useful lives and depreciation methods are reviewed and adjusted prospectively if appropriate or if there is significant change since the last reporting date.

The trustees consider that the estimated residual value of the freehold property is such that any depreciation charge would be immaterial. Consequently, no depreciation charge has been provided in the year.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Offerings & appeals	12,994	22,279
Gift aid	47,345	44,154
Refund of tax	13,386	11,990
Grants	32,979	-
Furlough Grant	-	28,493
	<u>106,704</u>	<u>106,916</u>

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
Other grants	<u>32,979</u>	<u>-</u>

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Bank interest received	<u>112</u>	<u>5</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.23	31.3.22
	£	£
Missions	2,191	-
Rent from hire of premises	44,443	37,287
Green pastures	-	4,610
	<u>46,634</u>	<u>41,897</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs £	Totals £
Church activities	171,462	2,524	173,986

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.23 £	31.3.22 £
Trustees' remuneration etc	89,581	78,460
Staff costs	13,354	7,875
Insurance & licences	2,995	2,475
Rates, light & heat	7,336	6,675
Telephone	1,147	1,290
Postage and stationery	496	293
Missions	13,271	16,524
Equipment	-	375
Children & youth work	4,281	3,177
Coffee shop expenses	11,244	4,132
Conferences	814	264
Repairs & renewals	11,673	12,624
Motor expenses	2,321	1,122
Green pastures	5,658	8,918
Staff training	1,755	-
Depreciation	5,573	4,914
Loss on sale of assets	(37)	-
	<u>171,462</u>	<u>149,118</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23 £	31.3.22 £
Depreciation - owned assets	5,573	4,914
Surplus on disposal of fixed assets	(37)	-

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

8. TRUSTEES' REMUNERATION AND BENEFITS

	31.3.23	31.3.22
	£	£
Trustees' salaries	86,044	75,639
Trustees' social security	3,537	2,821
	<u>89,581</u>	<u>78,460</u>

No remuneration was paid to the Trustees in their capacity as Trustees. However, Mr & Mrs Harmes and Mr Betts, who are Trustees, are also employed full time, by the company and are therefore in receipt of remuneration, as detailed above.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Operational	<u>6</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	106,916	-	106,916
Charitable activities			
Church activities	41,897	-	41,897
Investment income	5	-	5
Total	<u>148,818</u>	<u>-</u>	<u>148,818</u>
EXPENDITURE ON			
Charitable activities			
Church activities	151,506	-	151,506
NET INCOME/(EXPENDITURE)	(2,688)	-	(2,688)
RECONCILIATION OF FUNDS			
Total funds brought forward	385,920	793,679	1,179,599

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

10.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £
	TOTAL FUNDS CARRIED FORWARD	383,232	793,679	1,176,911
11.	TANGIBLE FIXED ASSETS			
		Freehold property £	Plant and machinery £	Fixtures and fittings £
	COST			
	At 1 April 2022	1,076,015	644	31,349
	Additions	-	2,387	-
	Disposals	-	-	-
	At 31 March 2023	1,076,015	3,031	31,349
	DEPRECIATION			
	At 1 April 2022	-	315	15,299
	Charge for year	-	544	3,210
	Eliminated on disposal	-	-	-
	At 31 March 2023	-	859	18,509
	NET BOOK VALUE			
	At 31 March 2023	1,076,015	2,172	12,840
	At 31 March 2022	1,076,015	329	16,050
		Motor vehicles £	Computer equipment £	Totals £
	COST			
	At 1 April 2022	1,335	4,250	1,113,593
	Additions	5,590	-	7,977
	Disposals	(1,335)	-	(1,335)
	At 31 March 2023	5,590	4,250	1,120,235
	DEPRECIATION			
	At 1 April 2022	772	2,973	19,359
	Charge for year	1,397	422	5,573
	Eliminated on disposal	(772)	-	(772)
	At 31 March 2023	1,397	3,395	24,160
	NET BOOK VALUE			
	At 31 March 2023	4,193	855	1,096,075
	At 31 March 2022	563	1,277	1,094,234

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

12.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.3.23	31.3.22
			£	£
	Re-hope loans		-	100
			<u> </u>	<u> </u>
13.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.3.23	31.3.22
			£	£
	Trade creditors		269	262
	Social security and other taxes		2,121	2,091
	Accrued expenses		1,110	960
			<u> </u>	<u> </u>
			3,500	3,313
			<u> </u>	<u> </u>
14.	ACCRUALS AND DEFERRED INCOME		31.3.23	31.3.22
			£	£
	Deferred government grants		-	3,000
			<u> </u>	<u> </u>
15.	MOVEMENT IN FUNDS			
			Net	At
		At 1.4.22	movement	31.3.23
		£	in funds	£
	Unrestricted funds		£	
	General fund	383,232	(20,536)	362,696
	Restricted funds			
	Community Facilities Programme	793,679	-	793,679
		<u> </u>	<u> </u>	<u> </u>
	TOTAL FUNDS	1,176,911	(20,536)	1,156,375
		<u> </u>	<u> </u>	<u> </u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	153,450	(173,986)	(20,536)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	153,450	(173,986)	(20,536)
	<u> </u>	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	385,920	(2,688)	383,232
Restricted funds			
Community Facilities Programme	793,679	-	793,679
TOTAL FUNDS	1,179,599	(2,688)	1,176,911

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	148,818	(151,506)	(2,688)
TOTAL FUNDS	148,818	(151,506)	(2,688)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	385,920	(23,224)	362,696
Restricted funds			
Community Facilities Programme	793,679	-	793,679
TOTAL FUNDS	1,179,599	(23,224)	1,156,375

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	302,268	(325,492)	(23,224)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>302,268</u>	<u>(325,492)</u>	<u>(23,224)</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

River Dee Community Church

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Offerings & appeals	12,994	22,279
Gift aid	47,345	44,154
Refund of tax	13,386	11,990
Grants	32,979	-
Furlough Grant	-	28,493
	<hr/>	<hr/>
	106,704	106,916
Investment income		
Bank interest received	112	5
Charitable activities		
Missions	2,191	-
Rent from hire of premises	44,443	37,287
Green pastures	-	4,610
	<hr/>	<hr/>
	46,634	41,897
Total incoming resources	153,450	148,818
EXPENDITURE		
Charitable activities		
Trustees' salaries	86,044	75,639
Trustees' social security	3,537	2,821
Wages	11,972	6,218
Pensions	1,382	1,657
Insurance & licences	2,995	2,475
Rates, light & heat	7,336	6,675
Telephone	1,147	1,290
Postage and stationery	496	293
Missions	13,271	16,524
Equipment	-	375
Children & youth work	4,281	3,177
Coffee shop expenses	11,244	4,132
Conferences	814	264
Repairs & renewals	11,673	12,624
Motor expenses	2,321	1,122
Green pastures	5,658	8,918
Staff training	1,755	-
Plant and machinery	544	83
Fixtures and fittings	3,210	4,013
Motor vehicles	1,397	188
Carried forward	171,077	148,488

This page does not form part of the statutory financial statements

River Dee Community Church

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
Charitable activities		
Brought forward	171,077	148,488
Computer equipment	422	630
Loss on sale of tangible fixed assets	(37)	-
	<hr/>	<hr/>
	171,462	149,118
Support costs		
Management		
Advertising	492	300
Finance		
Bank charges	232	288
Governance costs		
Accountancy	1,800	1,800
	<hr/>	<hr/>
Total resources expended	173,986	151,506
	<hr/>	<hr/>
Net expenditure	(20,536)	(2,688)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

RIVER DEE COMMUNITY CHURCH

England & Wales - Charity number 1173787

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2022
for
River Dee Community Church

Henry R. Davis & Co. Limited
Chartered Accountants
33 Chester Road West
Queensferry
Deeside
Flintshire
CH5 1SA

Contents of the Financial Statements
for the Year Ended 31 March 2022

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Detailed Statement of Financial Activities	16 to 17

River Dee Community Church

Report of the Trustees for the Year Ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal activity through the period under review was that of the advancement of the Christian Faith. The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance when reviewing the charity's aims and objectives.

Public benefit

The trustees confirm that they have complied with their duty to have due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Once again can I thank all of the members and friends of RiverDee Community Church for supporting and staying the course with the charity through another year.

Special thanks goes to the leadership/ directors and finance team who have made good decisions and helped the church come out of , what was still a difficult year , in a good position!

The Covid pandemic restrictions were still in place for most of the financial year, only the last quarter did we properly emerge and then allowed to restart, and discover, post pandemic opportunities etc.

The proposed buffer zone which was planned at the end of the main lottery grant was achieved above and beyond what was expected.

This placed us very well to put in place a (Senior leadership 22 month Transition Period), ending in October 2023 which starting in January 2022 is very much on track.

Ben Betts was unanimously chosen to take on a full time paid role as associate Pastor for this transition period with the view to taking on the senior role in October 2023

With the countries societal changes and downturn we have embarked upon outreach programs to reach all young people and children as well as practical helps such as , community meals....all this along side our main goals of sharing the Christian Gospel.

Once again a big thank you to all.

God bless Pastor Steve...

FINANCIAL REVIEW

Financial position

The results for the year are set out on page 5.

Reserves policy

River Dee Community Church maintains a contingency reserve account with Kingdom Bank (AOG) in Nottingham for the purpose of responding to any unforeseen emergencies, such as fall in membership, salaries etc.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

River Dee Community Church

Report of the Trustees for the Year Ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Trustees are the leadership of the Church, who have to be members of the Church and who are invited to join the leadership when the need arises. There are six Trustees, two of whom are Holding Trustees.

Besides being responsible for the spiritual well being of church members and people in the community, they are responsible for making sure that River Dee Community Church complies with charity law, that proper financial accounts are kept and independently reviewed, that meetings and decisions are recorded and that policies and procedures are developed and followed. The Trustees also ensure that River Dee Community Church adheres to the general tenets laid down by Assemblies of God of which River Dee Community Church is a member. The Trustees continue to comply with their duties having due regard to guidance on public benefit.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
10836281 (England and Wales)

Registered Charity number
1173787

Registered office
Castle Street
Flint
Flintshire
CH6 5PF

Trustees
S Harmes
Mrs J Harmes
B L Betts
A Lloyd-Williams
Ms R Lloyd-Williams
L Allen
Ms R Allen
P Sinclair (resigned 21.3.22)

Independent Examiner
Mrs Zoe Devenport ACA FCCA
Henry R. Davis & Co. Limited
Chartered Accountants
33 Chester Road West
Queensferry
Deeside
Flintshire
CH5 1SA

COMMENCEMENT OF ACTIVITIES

River Dee Community Church (under its original unincorporated charity status) came into existence upon the joining together of Emmanuel Pentecostal Church, Flint and Deeside Christian Fellowship, Connah's Quay, in 2006 - when it was registered with the Charity Commission.

On the 1st April 2019, the assets and activities of the unincorporated charity (No. 1052194) were transferred to the company.

Approved by order of the board of trustees on 27 September 2022 and signed on its behalf by:

River Dee Community Church

Report of the Trustees
for the Year Ended 31 March 2022

S Harnes - Trustee

Independent Examiner's Report to the Trustees of
River Dee Community Church

Independent examiner's report to the trustees of River Dee Community Church ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mrs Zoe Devenport ACA FCCA
Henry R. Davis & Co. Limited
Chartered Accountants
33 Chester Road West
Queensferry
Deeside
Flintshire
CH5 1SA

30 September 2022

River Dee Community Church

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	106,916	-	106,916	157,173
Charitable activities					
Church activities		41,897	-	41,897	43,395
Investment income	3	5	-	5	1
Total		<u>148,818</u>	<u>-</u>	<u>148,818</u>	<u>200,569</u>
EXPENDITURE ON					
Charitable activities	5				
Church activities		151,506	-	151,506	179,416
NET INCOME/(EXPENDITURE)		(2,688)	-	(2,688)	21,153
RECONCILIATION OF FUNDS					
Total funds brought forward		385,920	793,679	1,179,599	1,158,446
TOTAL FUNDS CARRIED FORWARD		<u><u>383,232</u></u>	<u><u>793,679</u></u>	<u><u>1,176,911</u></u>	<u><u>1,179,599</u></u>

The notes form part of these financial statements

River Dee Community Church

Statement of Financial Position
31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	11	300,555	793,679	1,094,234	1,099,148
CURRENT ASSETS					
Debtors	12	100	-	100	3,672
Cash at bank and in hand		88,890	-	88,890	79,819
		<u>88,990</u>	<u>-</u>	<u>88,990</u>	<u>83,491</u>
CREDITORS					
Amounts falling due within one year	13	(3,313)	-	(3,313)	(3,040)
		<u>85,677</u>	<u>-</u>	<u>85,677</u>	<u>80,451</u>
NET CURRENT ASSETS					
		<u>85,677</u>	<u>-</u>	<u>85,677</u>	<u>80,451</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>386,232</u>	<u>793,679</u>	<u>1,179,911</u>	<u>1,179,599</u>
ACCRUALS AND DEFERRED INCOME					
	14	(3,000)	-	(3,000)	-
		<u>383,232</u>	<u>793,679</u>	<u>1,176,911</u>	<u>1,179,599</u>
NET ASSETS					
FUNDS					
	15				
Unrestricted funds				383,232	385,920
Restricted funds				793,679	793,679
				<u>1,176,911</u>	<u>1,179,599</u>
TOTAL FUNDS					
				<u>1,176,911</u>	<u>1,179,599</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

River Dee Community Church

Statement of Financial Position - continued

31 March 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 September 2022 and were signed on its behalf by:

S Harmes - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised on receipt. Income tax in relation to donations received under Gift Aid, are recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of the impending distribution, the amount is known and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the assets and is recognised in net income/(expenditure) during the year.

The assets' residual values, useful lives and depreciation methods are reviewed and adjusted prospectively if appropriate or if there is significant change since the last reporting date.

The trustees consider that the estimated residual value of the freehold property is such that any depreciation charge would be immaterial. Consequently, no depreciation charge has been provided in the year.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Offerings & appeals	22,279	7,019
Gift aid	44,154	49,562
Refund of tax	11,990	10,537
Grants	-	37,480
Furlough Grant	28,493	52,575
	<u>106,916</u>	<u>157,173</u>

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
Other grants	-	37,480
	<u>-</u>	<u>37,480</u>

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	5	1
	<u>5</u>	<u>1</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.22	31.3.21
	£	£
Missions	-	120
Rent from hire of premises	37,287	15,512
Green pastures	4,610	27,945
Sidewalk	-	(182)
	<u>41,897</u>	<u>43,395</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs £	Totals £
Church activities	149,118	2,388	151,506

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.22 £	31.3.21 £
Trustees' remuneration etc	78,460	74,403
Staff costs	7,875	18,714
Insurance & licences	2,475	2,469
Rates, light & heat	6,675	3,074
Telephone	1,290	894
Postage and stationery	293	45
Missions	16,524	8,021
Outreach/guest speakers	-	400
Premises hire hire	-	200
Equipment	375	-
Children & youth work	3,177	20,257
Coffee shop expenses	4,132	778
Conferences	264	-
Repairs & renewals	12,624	11,744
Motor expenses	1,122	617
Green pastures	8,918	27,218
Depreciation	4,914	6,309
	<u>149,118</u>	<u>175,143</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22 £	31.3.21 £
Depreciation - owned assets	<u>4,914</u>	<u>6,309</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

	31.3.22 £	31.3.21 £
Trustees' salaries	75,639	72,703
Trustees' social security	2,821	1,700
	<u>78,460</u>	<u>74,403</u>

No remuneration was paid to the Trustees in their capacity as Trustees. However, Mr & Mrs Harmes and Mr Betts, who are Trustees, are also employed full time, by the company and are therefore in receipt of remuneration, as detailed above.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

8. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Operational	4	5
	<u>4</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	157,173	-	157,173
Charitable activities			
Church activities	43,395	-	43,395
Investment income	1	-	1
Total	<u>200,569</u>	<u>-</u>	<u>200,569</u>
EXPENDITURE ON			
Charitable activities			
Church activities	179,416	-	179,416
NET INCOME	21,153	-	21,153
RECONCILIATION OF FUNDS			
Total funds brought forward	364,767	793,679	1,158,446
TOTAL FUNDS CARRIED FORWARD	<u>385,920</u>	<u>793,679</u>	<u>1,179,599</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

11. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 April 2021 and 31 March 2022	1,076,015	644	31,349
DEPRECIATION			
At 1 April 2021	-	232	11,286
Charge for year	-	83	4,013
At 31 March 2022	-	315	15,299
NET BOOK VALUE			
At 31 March 2022	1,076,015	329	16,050
At 31 March 2021	1,076,015	412	20,063

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2021 and 31 March 2022	1,335	4,250	1,113,593
DEPRECIATION			
At 1 April 2021	584	2,343	14,445
Charge for year	188	630	4,914
At 31 March 2022	772	2,973	19,359
NET BOOK VALUE			
At 31 March 2022	563	1,277	1,094,234
At 31 March 2021	751	1,907	1,099,148

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Re-hope loans	100	3,297
Prepayments	-	375
	100	3,672

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	262	681
Social security and other taxes	2,091	1,399
Accrued expenses	960	960
	<u>3,313</u>	<u>3,040</u>

14. ACCRUALS AND DEFERRED INCOME

	31.3.22	31.3.21
	£	£
Deferred government grants	<u>3,000</u>	<u>-</u>

15. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	385,920	(2,688)	383,232
Restricted funds			
Community Facilities Programme	793,679	-	793,679
	<u>1,179,599</u>	<u>(2,688)</u>	<u>1,176,911</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	148,818	(151,506)	(2,688)
	<u>148,818</u>	<u>(151,506)</u>	<u>(2,688)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	364,767	21,153	385,920
Restricted funds			
Community Facilities Programme	793,679	-	793,679
TOTAL FUNDS	<u>1,158,446</u>	<u>21,153</u>	<u>1,179,599</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	200,569	(179,416)	21,153
TOTAL FUNDS	<u>200,569</u>	<u>(179,416)</u>	<u>21,153</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	364,767	18,465	383,232
Restricted funds			
Community Facilities Programme	793,679	-	793,679
TOTAL FUNDS	<u>1,158,446</u>	<u>18,465</u>	<u>1,176,911</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	349,387	(330,922)	18,465
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>349,387</u>	<u>(330,922)</u>	<u>18,465</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

River Dee Community Church

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Offerings & appeals	22,279	7,019
Gift aid	44,154	49,562
Refund of tax	11,990	10,537
Grants	-	37,480
Furlough Grant	28,493	52,575
	<hr/>	<hr/>
	106,916	157,173
Investment income		
Deposit account interest	5	1
Charitable activities		
Missions	-	120
Rent from hire of premises	37,287	15,512
Green pastures	4,610	27,945
Sidewalk	-	(182)
	<hr/>	<hr/>
	41,897	43,395
Total incoming resources	148,818	200,569
EXPENDITURE		
Charitable activities		
Trustees' salaries	75,639	72,703
Trustees' social security	2,821	1,700
Wages	6,218	16,967
Pensions	1,657	1,747
Insurance & licences	2,475	2,469
Rates, light & heat	6,675	3,074
Telephone	1,290	894
Postage and stationery	293	45
Missions	16,524	8,021
Outreach/guest speakers	-	400
Premises hire hire	-	200
Equipment	375	-
Children & youth work	3,177	20,257
Coffee shop expenses	4,132	778
Conferences	264	-
Repairs & renewals	12,624	11,744
Motor expenses	1,122	617
Green pastures	8,918	27,218
Plant and machinery	83	103
Carried forward	144,287	168,937

This page does not form part of the statutory financial statements

River Dee Community Church

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22	31.3.21
	£	£
Charitable activities		
Brought forward	144,287	168,937
Fixtures and fittings	4,013	5,016
Motor vehicles	188	250
Computer equipment	630	940
	<hr/>	<hr/>
	149,118	175,143
Support costs		
Management		
Postage and stationery	-	141
Advertising	300	310
	<hr/>	<hr/>
	300	451
Finance		
Bank charges	288	-
Governance costs		
Accountancy	1,800	2,215
Legal & professional fees	-	1,394
Bank charges	-	213
	<hr/>	<hr/>
	1,800	3,822
Total resources expended	<hr/>	<hr/>
	151,506	179,416
Net (expenditure)/income	<hr/>	<hr/>
	(2,688)	21,153
	<hr/>	<hr/>

RIVER DEE COMMUNITY CHURCH

England & Wales - Charity number 1173787

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2021
for
River Dee Community Church

Henry R. Davis & Co. Limited
Chartered Accountants
33 Chester Road West
Queensferry
Deeside
Flintshire
CH5 1SA

Contents of the Financial Statements
for the Year Ended 31 March 2021

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Detailed Statement of Financial Activities	16 to 17

River Dee Community Church

Report of the Trustees for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal activity through the period under review was that of the advancement of the Christian Faith. The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance when reviewing the charity's aims and objectives.

Public benefit

The trustees confirm that they have complied with their duty to have due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This report will be short as we are still slowly emerging from Covid restrictions. The meetings are still quite restricted, although we may see more activity towards the end of 2021.

The period 2020-2021 has been a challenge for the church, itself staying relevant and keeping contact online etc. Other smaller activities, such as room hire for community groups, has basically continued throughout the pandemic at varying rates.

The overall financial situation is healthy due to the government's help with furlough payments for main staff, which will end September 2021, although members contributions overall have suffered negatively somewhat.

We will now look forward to the new blank canvas that presents itself to us as a group. To be open to new opportunities and outreaches, especially reaching post Covid needs.

Can I thank everyone for their ongoing love, support and continued commitment to RiverDee!

Thanks Stephen Harmes..Senior Leader/Chairperson

FINANCIAL REVIEW

Financial position

The results for the year are set out on page 5.

Reserves policy

River Dee Community Church maintains a contingency reserve account with Kingdom Bank (AOG) in Nottingham for the purpose of responding to any unforeseen emergencies, such as fall in membership, salaries etc.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

River Dee Community Church

Report of the Trustees for the Year Ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Trustees are the leadership of the Church, who have to be members of the Church and who are invited to join the leadership when the need arises. There are six Trustees, two of whom are Holding Trustees.

Besides being responsible for the spiritual well being of church members and people in the community, they are responsible for making sure that River Dee Community Church complies with charity law, that proper financial accounts are kept and independently reviewed, that meetings and decisions are recorded and that policies and procedures are developed and followed. The Trustees also ensure that River Dee Community Church adheres to the general tenets laid down by Assemblies of God of which River Dee Community Church is a member. The Trustees continue to comply with their duties having due regard to guidance on public benefit.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
10836281 (England and Wales)

Registered Charity number
1173787

Registered office
Castle Street
Flint
Flintshire
CH6 5PF

Trustees
S Harmes
Mrs J Harmes
B L Betts
A Lloyd-Williams
Ms R Lloyd-Williams
L Allen
Ms R Allen
P Sinclair

Independent Examiner
Mrs Zoe Devenport ACA FCCA
Henry R. Davis & Co. Limited
Chartered Accountants
33 Chester Road West
Queensferry
Deeside
Flintshire
CH5 1SA

COMMENCEMENT OF ACTIVITIES

River Dee Community Church (under its original unincorporated charity status) came into existence upon the joining together of Emmanuel Pentecostal Church, Flint and Deeside Christian Fellowship, Connah's Quay, in 2006 - when it was registered with the Charity Commission.

On the 1st April 2019, the assets and activities of the unincorporated charity (No. 1052194) were transferred to the company.

Approved by order of the board of trustees on 13 September 2021 and signed on its behalf by:

River Dee Community Church

Report of the Trustees
for the Year Ended 31 March 2021

S Harnes - Trustee

Independent Examiner's Report to the Trustees of
River Dee Community Church

Independent examiner's report to the trustees of River Dee Community Church ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mrs Zoe Devenport ACA FCCA
Henry R. Davis & Co. Limited
Chartered Accountants
33 Chester Road West
Queensferry
Deeside
Flintshire
CH5 1SA

13 September 2021

River Dee Community Church

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	157,173	-	157,173	131,127
Charitable activities	4				
Church activities		43,395	-	43,395	92,354
Investment income	3	1	-	1	-
Other income		-	-	-	19,153
Total		200,569	-	200,569	242,634
EXPENDITURE ON					
Charitable activities	5				
Church activities		179,416	-	179,416	241,258
NET INCOME		21,153	-	21,153	1,376
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		-	-	-	1,157,070
Net movement in funds		21,153	-	21,153	1,158,446
RECONCILIATION OF FUNDS					
Total funds brought forward		364,767	793,679	1,158,446	-
TOTAL FUNDS CARRIED FORWARD		385,920	793,679	1,179,599	1,158,446

The notes form part of these financial statements

River Dee Community Church

Statement of Financial Position
31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	11	305,469	793,679	1,099,148	1,105,457
CURRENT ASSETS					
Debtors	12	3,672	-	3,672	3,687
Cash at bank and in hand		79,819	-	79,819	54,795
		<u>83,491</u>	<u>-</u>	<u>83,491</u>	<u>58,482</u>
CREDITORS					
Amounts falling due within one year	13	(3,040)	-	(3,040)	(5,493)
		<u>80,451</u>	<u>-</u>	<u>80,451</u>	<u>52,989</u>
NET CURRENT ASSETS					
		<u>80,451</u>	<u>-</u>	<u>80,451</u>	<u>52,989</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>385,920</u>	<u>793,679</u>	<u>1,179,599</u>	<u>1,158,446</u>
NET ASSETS					
		<u>385,920</u>	<u>793,679</u>	<u>1,179,599</u>	<u>1,158,446</u>
FUNDS					
	14				
Unrestricted funds				385,920	364,767
Restricted funds				793,679	793,679
				<u>1,179,599</u>	<u>1,158,446</u>
TOTAL FUNDS					
				<u>1,179,599</u>	<u>1,158,446</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

River Dee Community Church

Statement of Financial Position - continued

31 March 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13 September 2021 and were signed on its behalf by:

S Harmes - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised on receipt. Income tax in relation to donations received under Gift Aid, are recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of the impending distribution, the amount is known and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the assets and is recognised in net income/(expenditure) during the year.

The assets' residual values, useful lives and depreciation methods are reviewed and adjusted prospectively if appropriate or if there is significant change since the last reporting date.

The trustees consider that the estimated residual value of the freehold property is such that any depreciation charge would be immaterial. Consequently, no depreciation charge has been provided in the year.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Offerings & appeals	7,019	9,945
Gift aid	49,562	49,842
Refund of tax	10,537	11,718
Grants	37,480	59,622
Furlough Grant	52,575	-
	<u>157,173</u>	<u>131,127</u>

Grants received, included in the above, are as follows:

	31.3.21	31.3.20
	£	£
Other grants	<u>37,480</u>	<u>59,622</u>

3. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	<u>1</u>	<u>-</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.21	31.3.20
		£	£
Missions	Church activities	120	3,159
Rent from hire of premises	Church activities	15,512	31,039
Coffee shop	Church activities	-	8,879
Green pastures	Church activities	27,945	51,643
Sidewalk	Church activities	(182)	(2,366)
		<u>43,395</u>	<u>92,354</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs £	Totals £
Church activities	175,143	4,273	179,416

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.21 £	31.3.20 £
Trustees' remuneration etc	74,403	93,234
Staff costs	18,714	25,820
Insurance & licences	2,469	2,088
Rates, light & heat	3,074	6,545
Telephone	894	912
Postage and stationery	45	572
Missions	8,021	8,119
Outreach/guest speakers	400	780
Premises hire hire	200	200
Equipment	-	2,242
Children & youth work	20,257	2,937
Coffee shop expenses	778	12,461
Conferences	-	1,461
Child protection checks	-	219
Repairs & renewals	11,744	39,989
Motor expenses	617	5,182
Green pastures	27,218	24,684
Membership fees	-	79
Staff training	-	35
Depreciation	6,309	8,136
	<u>175,143</u>	<u>235,695</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21 £	31.3.20 £
Depreciation - owned assets	<u>6,309</u>	<u>8,136</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

8. TRUSTEES' REMUNERATION AND BENEFITS

	31.3.21	31.3.20
	£	£
Trustees' salaries	72,703	87,341
Trustees' social security	1,700	5,893
	<u>74,403</u>	<u>93,234</u>

No remuneration was paid to the Trustees in their capacity as Trustees. However, Mr & Mrs Harmes and Mr Betts, who are Trustees, are also employed full time, by the company and are therefore in receipt of remuneration, as detailed above.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Operational	<u>5</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	131,127	-	131,127
Charitable activities			
Church activities	92,354	-	92,354
Other income	19,153	-	19,153
Total	<u>242,634</u>	-	<u>242,634</u>
EXPENDITURE ON			
Charitable activities			
Church activities	241,258	-	241,258
NET INCOME	<u>1,376</u>	-	<u>1,376</u>
Other recognised gains/(losses)			
Gains on revaluation of fixed assets	<u>363,391</u>	<u>793,679</u>	<u>1,157,070</u>
Net movement in funds	364,767	793,679	1,158,446

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>364,767</u>	<u>793,679</u>	<u>1,158,446</u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 April 2020 and 31 March 2021	<u>1,076,015</u>	<u>644</u>	<u>31,349</u>
DEPRECIATION			
At 1 April 2020	-	129	6,270
Charge for year	-	103	5,016
At 31 March 2021	<u>-</u>	<u>232</u>	<u>11,286</u>
NET BOOK VALUE			
At 31 March 2021	<u>1,076,015</u>	<u>412</u>	<u>20,063</u>
At 31 March 2020	<u>1,076,015</u>	<u>515</u>	<u>25,079</u>
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2020 and 31 March 2021	<u>1,335</u>	<u>4,250</u>	<u>1,113,593</u>
DEPRECIATION			
At 1 April 2020	334	1,403	8,136
Charge for year	250	940	6,309
At 31 March 2021	<u>584</u>	<u>2,343</u>	<u>14,445</u>
NET BOOK VALUE			
At 31 March 2021	<u>751</u>	<u>1,907</u>	<u>1,099,148</u>
At 31 March 2020	<u>1,001</u>	<u>2,847</u>	<u>1,105,457</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

12.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.21	31.3.20
		£	£
	Re-hope loans	3,297	3,312
	Prepayments	375	375
		<u>3,672</u>	<u>3,687</u>

13.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.21	31.3.20
		£	£
	Trade creditors	681	680
	Social security and other taxes	1,399	2,765
	Credit card	-	1,088
	Accrued expenses	960	960
		<u>3,040</u>	<u>5,493</u>

14.	MOVEMENT IN FUNDS		Net movement in funds	At
		At 1.4.20	in funds	31.3.21
		£	£	£
	Unrestricted funds			
	General fund	364,767	21,153	385,920
	Restricted funds			
	Community Facilities Programme	793,679	-	793,679
		<u>1,158,446</u>	<u>21,153</u>	<u>1,179,599</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	200,569	(179,416)	21,153
	<u>200,569</u>	<u>(179,416)</u>	<u>21,153</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	Net movement in funds £	At 31.3.20 £
Unrestricted funds		
General fund	364,767	364,767
Restricted funds		
Community Facilities Programme	793,679	793,679
TOTAL FUNDS	1,158,446	1,158,446

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	242,634	(241,258)	363,391	364,767
Restricted funds				
Community Facilities Programme	-	-	793,679	793,679
TOTAL FUNDS	242,634	(241,258)	1,157,070	1,158,446

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	-	385,920	385,920
Restricted funds			
Community Facilities Programme	-	793,679	793,679
TOTAL FUNDS	-	1,179,599	1,179,599

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	443,203	(420,674)	363,391	385,920
Restricted funds				
Community Facilities Programme	-	-	793,679	793,679
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>443,203</u>	<u>(420,674)</u>	<u>1,157,070</u>	<u>1,179,599</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

River Dee Community Church

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Offerings & appeals	7,019	9,945
Gift aid	49,562	49,842
Refund of tax	10,537	11,718
Grants	37,480	59,622
Furlough Grant	52,575	-
	<hr/>	<hr/>
	157,173	131,127
Investment income		
Deposit account interest	1	-
Charitable activities		
Missions	120	3,159
Rent from hire of premises	15,512	31,039
Coffee shop	-	8,879
Green pastures	27,945	51,643
Sidewalk	(182)	(2,366)
	<hr/>	<hr/>
	43,395	92,354
Other income		
Insurance claim	-	19,153
	<hr/>	<hr/>
Total incoming resources	200,569	242,634
EXPENDITURE		
Charitable activities		
Trustees' salaries	72,703	87,341
Trustees' social security	1,700	5,893
Wages	16,967	23,774
Pensions	1,747	2,046
Insurance & licences	2,469	2,088
Rates, light & heat	3,074	6,545
Telephone	894	912
Postage and stationery	45	572
Missions	8,021	8,119
Outreach/guest speakers	400	780
Premises hire	200	200
Equipment	-	2,242
Children & youth work	20,257	2,937
Coffee shop expenses	778	12,461
Conferences	-	1,461
Carried forward	129,255	157,371

This page does not form part of the statutory financial statements

River Dee Community Church

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21	31.3.20
	£	£
Charitable activities		
Brought forward	129,255	157,371
Child protection checks	-	219
Repairs & renewals	11,744	39,989
Motor expenses	617	5,182
Green pastures	27,218	24,684
Membership fees	-	79
Staff training	-	35
Plant and machinery	103	129
Fixtures and fittings	5,016	6,270
Motor vehicles	250	334
Computer equipment	940	1,403
	<hr/>	<hr/>
	175,143	235,695
Support costs		
Management		
Postage and stationery	141	-
Advertising	310	275
	<hr/>	<hr/>
	451	275
Governance costs		
Accountancy	2,215	1,794
Legal & professional fees	1,394	3,369
Bank charges	213	125
	<hr/>	<hr/>
	3,822	5,288
Total resources expended	<hr/>	<hr/>
	179,416	241,258
Net income	<hr/>	<hr/>
	21,153	1,376