

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

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6 to 7
Notes to the Financial Statements	8 to 15
Detailed Statement of Financial Activities	16 to 17

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 Harmes - 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

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
		<hr/> 83,491	<hr/> -	<hr/> 83,491	<hr/> 58,482
CREDITORS					
Amounts falling due within one year	13	(3,040)	-	(3,040)	(5,493)
		<hr/> 80,451	<hr/> -	<hr/> 80,451	<hr/> 52,989
NET CURRENT ASSETS					
		<hr/> 80,451	<hr/> -	<hr/> 80,451	<hr/> 52,989
TOTAL ASSETS LESS CURRENT LIABILITIES		385,920	793,679	1,179,599	1,158,446
		<hr/> 385,920	<hr/> 793,679	<hr/> 1,179,599	<hr/> 1,158,446
NET ASSETS		<hr/> 385,920	<hr/> 793,679	<hr/> 1,179,599	<hr/> 1,158,446
FUNDS	14				
Unrestricted funds				385,920	364,767
Restricted funds				793,679	793,679
				<hr/> 1,179,599	<hr/> 1,158,446
TOTAL FUNDS				<hr/> 1,179,599	<hr/> 1,158,446

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.



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
	175,143	235,695

7. NET INCOME/(EXPENDITURE)

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

	31.3.21 £	31.3.20 £
Depreciation - owned assets	6,309	8,136

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
	5	7
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>-</u>	<u>242,634</u>
EXPENDITURE ON			
Charitable activities			
Church activities	241,258	-	241,258
NET INCOME	<u>1,376</u>	<u>-</u>	<u>1,376</u>
Other recognised gains/(losses)			
Gains on revaluation of fixed assets	363,391	793,679	1,157,070
Net movement in funds	<u>364,767</u>	<u>793,679</u>	<u>1,158,446</u>

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	364,767	793,679	1,158,446

## 11. TANGIBLE FIXED ASSETS

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

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

	At 1.4.20	Net movement	At
	£	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
<b>TOTAL FUNDS</b>	<b>1,158,446</b>	<b>1,158,446</b>

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
<b>TOTAL FUNDS</b>	<b>242,634</b>	<b>(241,258)</b>	<b>1,157,070</b>	<b>1,158,446</b>

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
<b>TOTAL FUNDS</b>	<b>-</b>	<b>1,179,599</b>	<b>1,179,599</b>



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
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	443,203	(420,674)	1,157,070	1,179,599
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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 £
<b>INCOME AND ENDOWMENTS</b>		
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
 <b>EXPENDITURE</b>		
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