

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

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for the Year Ended 31 March 2022

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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 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 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

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					
		85,677	-	85,677	80,451
TOTAL ASSETS LESS CURRENT LIABILITIES		386,232	793,679	1,179,911	1,179,599
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					
		383,232	793,679	1,176,911	1,179,599
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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 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	<u>-</u>	<u>37,480</u>

3. INVESTMENT INCOME

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

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.22	31.3.21
		£	£
Missions	Church activities	-	120
Rent from hire of premises	Church activities	37,287	15,512
Green pastures	Church activities	4,610	27,945
Sidewalk	Church activities	-	(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
	149,118	175,143

7. NET INCOME/(EXPENDITURE)

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

	31.3.22 £	31.3.21 £
Depreciation - owned assets	4,914	6,309

8. TRUSTEES' REMUNERATION AND BENEFITS

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

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> </u>	<u> </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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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	<hr/>	<hr/>
	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	-	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/>