

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

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for the Year Ended 31 March 2023

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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

		Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
	Notes				
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		<u>173,986</u>	<u>-</u>	<u>173,986</u>	<u>151,506</u>
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

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
		<hr/> 63,800	<hr/> -	<hr/> 63,800	<hr/> 88,990
CREDITORS					
Amounts falling due within one year	13	(3,500)	-	(3,500)	(3,313)
		<hr/>	<hr/>	<hr/>	<hr/>
NET CURRENT ASSETS		<hr/> 60,300	<hr/> -	<hr/> 60,300	<hr/> 85,677
TOTAL ASSETS LESS CURRENT LIABILITIES		362,696	793,679	1,156,375	1,179,911
ACCRUALS AND DEFERRED INCOME	14	-	-	-	(3,000)
		<hr/>	<hr/>	<hr/>	<hr/>
NET ASSETS		<hr/> 362,696	<hr/> 793,679	<hr/> 1,156,375	<hr/> 1,176,911
FUNDS	15				
Unrestricted funds				362,696	383,232
Restricted funds				793,679	793,679
				<hr/>	<hr/>
TOTAL FUNDS				<hr/> 1,156,375	<hr/> 1,176,911

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

- 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 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

	Activity	31.3.23	31.3.22
		£	£
Missions	Church activities	2,191	-
Rent from hire of premises	Church activities	44,443	37,287
Green pastures	Church activities	-	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)	-
	171,462	149,118

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	<u>151,506</u>	<u>-</u>	<u>151,506</u>
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>
	<u>3,500</u>	<u>3,313</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

	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
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>1,176,911</u>	<u>(20,536)</u>	<u>1,156,375</u>

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)
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>153,450</u>	<u>(173,986)</u>	<u>(20,536)</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
<b>TOTAL FUNDS</b>	<b>1,179,599</b>	<b>(2,688)</b>	<b>1,176,911</b>

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)
<b>TOTAL FUNDS</b>	<b>148,818</b>	<b>(151,506)</b>	<b>(2,688)</b>

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
<b>TOTAL FUNDS</b>	<b>1,179,599</b>	<b>(23,224)</b>	<b>1,156,375</b>



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	<hr/>	<hr/>
	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/>