

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

Contents of the Financial Statements  
for the Year Ended 31 March 2024

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Statement of Financial Position	5 to 6
Notes to the Financial Statements	7 to 14

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

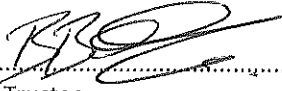
**Trustees**

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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	62,494	-	62,494	106,704
<b>Charitable activities</b>	4				
Church activities		63,768	-	63,768	46,634
Investment income	3	42	-	42	112
<b>Total</b>		<u>126,304</u>	<u>-</u>	<u>126,304</u>	<u>153,450</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Church activities		<u>151,253</u>	<u>-</u>	<u>151,253</u>	<u>173,986</u>
<b>NET INCOME/(EXPENDITURE)</b>		(24,949)	-	(24,949)	(20,536)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		362,696	793,679	1,156,375	1,176,911
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	11	296,823	793,679	1,090,502	1,096,075
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
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>
<b>NET CURRENT ASSETS</b>					
		<u>40,924</u>	<u>-</u>	<u>40,924</u>	<u>60,300</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>337,747</u>	<u>793,679</u>	<u>1,131,426</u>	<u>1,156,375</u>
<b>NET ASSETS</b>		<u>337,747</u>	<u>793,679</u>	<u>1,131,426</u>	<u>1,156,375</u>
<b>FUNDS</b>	14				
Unrestricted funds				337,747	362,696
Restricted funds				793,679	793,679
<b>TOTAL FUNDS</b>				<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

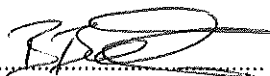
- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus 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.

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 on .....18/09/24..... and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'B L Betts', is written over a dotted line.

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**

	Activity	31.3.24	31.3.23
		£	£
Missions	Church activities	-	2,191
Rent from hire of premises	Church activities	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)
	146,376	171,462

**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)

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
	6	6
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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	106,704	-	106,704
<b>Charitable activities</b>			
Church activities	46,634	-	46,634
Investment income	112	-	112
<b>Total</b>	<u>153,450</u>	<u>-</u>	<u>153,450</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Church activities	173,986	-	173,986
<b>NET INCOME/(EXPENDITURE)</b>	(20,536)	-	(20,536)
<b>RECONCILIATION OF FUNDS</b>			
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 £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>362,696</u>	<u>793,679</u>	<u>1,156,375</u>

**11. TANGIBLE FIXED ASSETS**

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

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

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
	£	£	£
<b>Unrestricted funds</b>			
General fund	362,696	(24,949)	337,747
<b>Restricted funds</b>			
Community Facilities Programme	793,679	-	793,679
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	126,304	(151,253)	(24,949)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	383,232	(20,536)	362,696
<b>Restricted funds</b>			
Community Facilities Programme	793,679	-	793,679
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	153,450	(173,986)	(20,536)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	383,232	(45,485)	337,747
<b>Restricted funds</b>			
Community Facilities Programme	793,679	-	793,679
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	279,754	(325,239)	(45,485)
<b>TOTAL FUNDS</b>	<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.