

12 JAN 2025

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

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

Contents of the Financial Statements
for the Year Ended 31 March 2025

	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

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

Public benefit

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

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

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

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

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

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

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

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

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

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

Every Blessing Ben Betts
Senior Leader / Chair of Directors.

River Dee Community Church

Report of the Trustees for the Year Ended 31 March 2025

FINANCIAL REVIEW

Financial position

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

Reserves policy

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

10836281 (England and Wales)

Registered Charity number

1173787

Registered office

Castle Street
Flint
Flintshire
CH6 5PF

Trustees

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

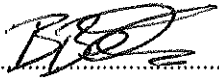
Independent Examiner

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

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

River Dee Community Church

Report of the Trustees
for the Year Ended 31 March 2025

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

B L Betts - Trustee

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

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Ms Zoe Devenport FCA FCCA

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

Date:23RD DEC 2025

River Dee Community Church

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

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

The notes form part of these financial statements

Statement of Financial Position
31 March 2025

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

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

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

The trustees acknowledge their responsibilities for

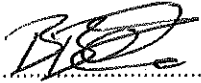
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its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

River Dee Community Church

Statement of Financial Position - continued
31 March 2025

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

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



.....
B L Betts - Trustee

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

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

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

Expenditure

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

Tangible fixed assets

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

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

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

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

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

Taxation

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

Fund accounting

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

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

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

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Pension costs and other post-retirement benefits

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

2. DONATIONS AND LEGACIES

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

3. INVESTMENT INCOME

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

4. INCOME FROM CHARITABLE ACTIVITIES

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

5. CHARITABLE ACTIVITIES COSTS

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

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

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

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

7. NET INCOME/(EXPENDITURE)

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

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

8. TRUSTEES' REMUNERATION AND BENEFITS

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

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

Trustees' expenses

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

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

9. STAFF COSTS

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

	31.3.25	31.3.24
Operational	4	6

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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

11. TANGIBLE FIXED ASSETS

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

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

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

14. MOVEMENT IN FUNDS

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

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

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

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

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

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

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

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

14. MOVEMENT IN FUNDS - continued

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

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

15. RELATED PARTY DISCLOSURES

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

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

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

River Dee Community Church

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

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