

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020
FOR
ROCKWELL GREEN CHRISTIAN FELLOWSHIP**

Anthony Doyle
Old Town Hall
Fore Street
Wellington
Somerset
TA21 8LS

ROCKWELL GREEN CHRISTIAN FELLOWSHIP

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FOR THE YEAR ENDED 31ST DECEMBER 2020**

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ROCKWELL GREEN CHRISTIAN FELLOWSHIP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31st December 2020. 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

Review of Activities

Our activities have been seriously affected by the Covid pandemic, with the church building being closed for much of the year. Our income has not been seriously affected by this as most of our income comes from members' standing orders rather than collections.

The only activity which has not been affected is the use of the building by the local PCSO as a hub for policing the area. During the autumn when opening of the building was possible, Life Central Church and Living Light Christian Church both used the church premises for services or meetings, Slimming World began again and Courtfields School held some examinations there.

We continue to support financially the Barnabas Fellowship of Churches which includes giving to projects in Africa and Israel. With other churches we have been financing a part-time chaplain to Courtfields School in Wellington.

During the year under review the charity had two part-time employees

FINANCIAL REVIEW

Reserves policy

The trustees have established a reserves policy which is covered by the balance in the trust's bank deposit account subject to a minimum of £15,000.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

800411

Principal address

Rockwell Green Christian Centre
Rockwell Green
Wellington
Somerset
TA21 9BS

Trustees

R W A Rhodes
P Gibson
D Thomas
Mrs E M Bright
A Wilding (appointed 16/11/2020)

Independent Examiner

Anthony Doyle
Old Town Hall
Fore Street
Wellington
Somerset
TA21 8LS

ROCKWELL GREEN CHRISTIAN FELLOWSHIP

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2020**

Approved by order of the board of trustees on 10th September 2021 and signed on its behalf by:

R W A Rhodes - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ROCKWELL GREEN CHRISTIAN FELLOWSHIP**

Independent examiner's report to the trustees of Rockwell Green Christian Fellowship

I report to the charity trustees on my examination of the accounts of Rockwell Green Christian Fellowship (the Trust) for the year ended 31st December 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Anthony Doyle
Old Town Hall
Fore Street
Wellington
Somerset
TA21 8LS

10th September 2021

ROCKWELL GREEN CHRISTIAN FELLOWSHIP

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020**

		31/12/20	31/12/19
		Unrestricted	Total
		fund	funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies		46,484	45,340
Other trading activities	2	441	733
Investment income	3	46	107
Total		46,971	46,180
 EXPENDITURE ON			
Raising funds		15,100	12,143
Charitable activities			
Sundry		431	507
Other		27,245	23,355
Total		42,776	36,005
 NET INCOME		4,195	10,175
 RECONCILIATION OF FUNDS			
Total funds brought forward		413,455	403,280
 TOTAL FUNDS CARRIED FORWARD		417,650	413,455

The notes form part of these financial statements

ROCKWELL GREEN CHRISTIAN FELLOWSHIP

BALANCE SHEET 31ST DECEMBER 2020

		31/12/20	31/12/19
		Unrestricted	Total
		fund	funds
	Notes	£	£
FIXED ASSETS			
Tangible assets	6	365,824	366,255
CURRENT ASSETS			
Debtors	7	5,436	4,938
Cash at bank		47,629	46,480
		<hr/>	<hr/>
		53,065	51,418
CREDITORS			
Amounts falling due within one year	8	(1,239)	(4,218)
		<hr/>	<hr/>
NET CURRENT ASSETS		51,826	47,200
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		417,650	413,455
		<hr/>	<hr/>
NET ASSETS		417,650	413,455
		<hr/>	<hr/>
FUNDS	9		
Unrestricted funds		417,650	413,455
		<hr/>	<hr/>
TOTAL FUNDS		417,650	413,455
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 10th September 2021 and were signed on its behalf by:

R W A Rhodes - Trustee

ROCKWELL GREEN CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. 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.

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.

Taxation

The charity is exempt from 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.

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

2. OTHER TRADING ACTIVITIES

	31/12/20	31/12/19
	£	£
Use of Hall	441	733

ROCKWELL GREEN CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020**

3. INVESTMENT INCOME

	31/12/20	31/12/19
	£	£
Deposit account interest	<u>46</u>	<u>107</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2020 nor for the year ended 31st December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2020 nor for the year ended 31st December 2019.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	45,340
Other trading activities	733
Investment income	<u>107</u>
Total	46,180
 EXPENDITURE ON	
Raising funds	12,143
Charitable activities	
Sundry	507
Other	<u>23,355</u>
Total	36,005
 NET INCOME	<u>10,175</u>
 RECONCILIATION OF FUNDS	
Total funds brought forward	403,280
 TOTAL FUNDS CARRIED FORWARD	<u><u>413,455</u></u>

ROCKWELL GREEN CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020**

6. TANGIBLE FIXED ASSETS

	Freehold property £	Furniture & equipment £	Totals £
COST			
At 1st January 2020 and 31st December 2020	363,381	25,525	388,906
DEPRECIATION			
At 1st January 2020	-	22,651	22,651
Charge for year	-	431	431
At 31st December 2020	-	23,082	23,082
NET BOOK VALUE			
At 31st December 2020	363,381	2,443	365,824
At 31st December 2019	363,381	2,874	366,255

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/20 £	31/12/19 £
Prepayments and accrued income	5,436	4,938

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/20 £	31/12/19 £
Other creditors	1,239	4,218

9. MOVEMENT IN FUNDS

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	413,455	4,195	417,650
TOTAL FUNDS	413,455	4,195	417,650

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	46,971	(42,776)	4,195
TOTAL FUNDS	46,971	(42,776)	4,195

ROCKWELL GREEN CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
Unrestricted funds			
General fund	403,280	10,175	413,455
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>403,280</u>	<u>10,175</u>	<u>413,455</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	46,180	(36,005)	10,175
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>46,180</u>	<u>(36,005)</u>	<u>10,175</u>

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

	At 1/1/19 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	403,280	14,370	417,650
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>403,280</u>	<u>14,370</u>	<u>417,650</u>

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	93,151	(78,781)	14,370
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>93,151</u>	<u>(78,781)</u>	<u>14,370</u>

ROCKWELL GREEN CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2020.

ROCKWELL GREEN CHRISTIAN FELLOWSHIP

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020**

	31/12/20 £	31/12/19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	41,701	40,177
Gift aid	4,783	5,163
	<hr/> 46,484	<hr/> 45,340
Other trading activities		
Use of Hall	441	733
Investment income		
Deposit account interest	46	107
	<hr/> 46,971	<hr/> 46,180
Total incoming resources		
	<hr/>	<hr/>
EXPENDITURE		
Raising donations and legacies		
Insurance	4,526	4,380
Light and heat	2,855	3,092
Telephone	754	963
Printing post and stationery	-	52
Property & equipment repairs	5,076	2,066
Website & computer expenses	30	30
Worship & teaching resources	-	60
Independent examiner fees	974	1,019
Licences & subscriptions	558	366
Church events	327	-
Sundry expenses	-	115
	<hr/> 15,100	<hr/> 12,143
Charitable activities		
Depn of furniture & equipment	431	507
Other		
Barnabas tithe	6,360	4,531
Gifts & donations	4,759	2,462
Visiting speakers	450	1,250
Pastor's salary	14,679	12,917
Other wages & salaries	893	861
Literature & training	-	70
Catering expenses	104	636
Children's & youth work	-	66
Travel expenses	-	562
	<hr/> 27,245	<hr/> 23,355

This page does not form part of the statutory financial statements

ROCKWELL GREEN CHRISTIAN FELLOWSHIP

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020**

	31/12/20	31/12/19
	£	£
Total resources expended	<u>42,776</u>	<u>36,005</u>
Net income	<u>4,195</u>	<u>10,175</u>

This page does not form part of the statutory financial statements