

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2021  
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 2021**

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# **ROCKWELL GREEN CHRISTIAN FELLOWSHIP**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2021**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021. 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**

There has been a significant reduction in offerings compared with the year to 31 December 2020, but our expenditure has also reduced. Nevertheless, there has been a deficit in our accounts this year.

Again, our activities have been affected by closure of the building through part of the year due to Covid-19.

In order to meet more freely as a church, we held services outside in the car park during the summer months, and in the winter months, introduced a fortnightly midweek barbecue with a firepit, to welcome folk from outside the church, particularly from the village. This has been successful, and apart from ongoing catering costs involved, there was an initial one-off cost in providing outdoor furniture and associated sundries.

While some community use of our building ceased, other activities took their place, and we now see groups involved with children, with older folk, as well as continued use by Slimming World. The police still use our premises as a hub for PCSO. Other groups use some of our room for storage.

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 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 (resigned 26/3/2021)  
A Wilding

**ROCKWELL GREEN CHRISTIAN FELLOWSHIP**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

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

Approved by order of the board of trustees on ..... 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 2021.

**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

8th July 2022

**ROCKWELL GREEN CHRISTIAN FELLOWSHIP**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

		31/12/21 Unrestricted fund £	31/12/20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	<b>Notes</b>		
Donations and legacies		35,284	46,484
Other trading activities	2	1,956	441
Investment income	3	-	46
<b>Total</b>		<b>37,240</b>	<b>46,971</b>
 <b>EXPENDITURE ON</b>			
Raising funds		15,083	15,100
 <b>Charitable activities</b>			
Sundry		366	431
Other		25,639	27,245
<b>Total</b>		<b>41,088</b>	<b>42,776</b>
 <b>NET INCOME/(EXPENDITURE)</b>		<b>(3,848)</b>	<b>4,195</b>
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>417,650</b>	<b>413,455</b>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b>413,802</b>	<b>417,650</b>

The notes form part of these financial statements

# ROCKWELL GREEN CHRISTIAN FELLOWSHIP

## BALANCE SHEET 31ST DECEMBER 2021

		31/12/21 Unrestricted fund £	31/12/20 Total funds £
<b>FIXED ASSETS</b>	<b>Notes</b>		
Tangible assets	6	365,458	365,824
<b>CURRENT ASSETS</b>			
Debtors	7	5,525	5,436
Cash at bank		43,698	47,629
		<b>49,223</b>	53,065
<b>CREDITORS</b>			
Amounts falling due within one year	8	(879)	(1,239)
<b>NET CURRENT ASSETS</b>		<b>48,344</b>	51,826
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>413,802</b>	417,650
<b>NET ASSETS</b>		<b>413,802</b>	417,650
<b>FUNDS</b>	9		
Unrestricted funds		413,802	417,650
<b>TOTAL FUNDS</b>		<b>413,802</b>	417,650

The financial statements were approved by the Board of Trustees and authorised for issue on ..... 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 2021

### 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

	31/12/21	31/12/20
	£	£
Use of Hall	1,956	441



**ROCKWELL GREEN CHRISTIAN FELLOWSHIP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

**3. INVESTMENT INCOME**

	<b>31/12/21</b>	<b>31/12/20</b>
	<b>£</b>	<b>£</b>
Deposit account interest	-	46
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2021 nor for the year ended 31st December 2020.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted fund £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	46,484
Other trading activities	441
Investment income	46
	<u>          </u>
<b>Total</b>	46,971
 <b>EXPENDITURE ON</b>	
Raising funds	15,100
 <b>Charitable activities</b>	
Sundry	431
Other	27,245
	<u>          </u>
<b>Total</b>	42,776
	<u>          </u>
<b>NET INCOME</b>	4,195
 <b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	413,455
	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>417,650</u>

**ROCKWELL GREEN CHRISTIAN FELLOWSHIP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Furniture & equipment £	Totals £
<b>COST</b>			
At 1st January 2021 and 31st December 2021	<u>363,381</u>	<u>25,525</u>	<u>388,906</u>
<b>DEPRECIATION</b>			
At 1st January 2021	-	23,082	23,082
Charge for year	<u>-</u>	<u>366</u>	<u>366</u>
At 31st December 2021	<u>-</u>	<u>23,448</u>	<u>23,448</u>
<b>NET BOOK VALUE</b>			
At 31st December 2021	<u>363,381</u>	<u>2,077</u>	<u>365,458</u>
At 31st December 2020	<u>363,381</u>	<u>2,443</u>	<u>365,824</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/12/21 £	31/12/20 £
Prepayments and accrued income	<u>5,525</u>	<u>5,436</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/12/21 £	31/12/20 £
Other creditors	<u>879</u>	<u>1,239</u>

**9. MOVEMENT IN FUNDS**

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
<b>Unrestricted funds</b>			
General fund	<u>417,650</u>	<u>(3,848)</u>	<u>413,802</u>
<b>TOTAL FUNDS</b>	<u>417,650</u>	<u>(3,848)</u>	<u>413,802</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	<u>37,240</u>	<u>(41,088)</u>	<u>(3,848)</u>
<b>TOTAL FUNDS</b>	<u>37,240</u>	<u>(41,088)</u>	<u>(3,848)</u>

**ROCKWELL GREEN CHRISTIAN FELLOWSHIP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

**9. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

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

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	46,971	(42,776)	4,195
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	46,971	(42,776)	4,195
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	At 1/1/20 £	Net movement in funds £	At 31/12/21 £
<b>Unrestricted funds</b>			
General fund	413,455	347	413,802
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	413,455	347	413,802
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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	84,211	(83,864)	347
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	84,211	(83,864)	347
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**ROCKWELL GREEN CHRISTIAN FELLOWSHIP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st December 2021.

**ROCKWELL GREEN CHRISTIAN FELLOWSHIP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	31/12/21 £	31/12/20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	31,011	41,701
Gift aid	4,273	4,783
	<hr/> 35,284	<hr/> 46,484
<b>Other trading activities</b>		
Use of Hall	1,956	441
<b>Investment income</b>		
Deposit account interest	-	46
	<hr/>	<hr/>
<b>Total incoming resources</b>	37,240	46,971
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Insurance	4,909	4,526
Light and heat	3,315	2,855
Telephone	369	754
Property & equipment repairs	4,386	5,076
Website & computer expenses	-	30
Independent examiner fees	421	974
Licences & subscriptions	744	558
Church events	-	327
Sundry admin expenses	939	-
	<hr/> 15,083	<hr/> 15,100
<b>Charitable activities</b>		
Depn of furniture & equipment	366	431
<b>Other</b>		
Barnabas tithe	5,400	6,360
Gifts & donations	3,275	4,759
Visiting speakers	-	450
Pastor's salary	15,749	14,679
Other wages & salaries	801	893
Catering expenses	414	104
	<hr/> 25,639	<hr/> 27,245
 Total resources expended	<hr/> 41,088	<hr/> 42,776
 <b>Net (expenditure)/income</b>	 <hr/> <b>(3,848)</b> <hr/>	 <hr/> <b>4,195</b> <hr/>

This page does not form part of the statutory financial statements