

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2019
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 2019**

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ROCKWELL GREEN CHRISTIAN FELLOWSHIP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2019

The trustees present their report with the financial statements of the charity for the year ended 31st December 2019. 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 monthly income from gifts and donations showed a pleasing increase in the second half of the year, and as a result, we achieved a surplus of income over expenditure of over £10,000.

During the year we saw an increase in the use of our buildings by the local community. In addition to the regular users mentioned in previous reports, fitness and slimming groups used the building on Mondays, and the local PCSO was given access to the building to use as a hub for policing the area.

We continued to provide support for local people in need through the Besom Project by providing crisis boxes, and occasionally, volunteers for practical projects. Our building was a local hub for Besom food supplies, which, during the year, showed an increase in demand.

We continued to support financially the Barnabas Fellowship of Churches which included giving to projects in Africa and Israel. During 2019 we were also able to help finance the work of an orphanage in Thailand.

For 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

ROCKWELL GREEN CHRISTIAN FELLOWSHIP

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2019**

Trustees

R W A Rhodes

Mrs M Threlfall (resigned 2/9/2019)

P Gibson

D Thomas

Mrs E M Bright (appointed 15/10/2019)

Independent Examiner

Anthony Doyle

Old Town Hall

Fore Street

Wellington

Somerset

TA21 8LS

Approved by order of the board of trustees on 30th April 2020 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 2019.

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

30th April 2020

ROCKWELL GREEN CHRISTIAN FELLOWSHIP

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2019**

		31/12/19	31/12/18
	Notes	Unrestricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		45,340	31,751
Other trading activities	2	733	565
Investment income	3	107	87
Total		46,180	32,403
 EXPENDITURE ON			
Raising funds		12,143	12,491
Charitable activities			
Sundry		507	596
Other		23,355	19,852
Total		36,005	32,939
 NET INCOME/(EXPENDITURE)		10,175	(536)
 RECONCILIATION OF FUNDS			
Total funds brought forward		403,280	403,816
 TOTAL FUNDS CARRIED FORWARD		413,455	403,280

The notes form part of these financial statements

ROCKWELL GREEN CHRISTIAN FELLOWSHIP

BALANCE SHEET **31ST DECEMBER 2019**

	Notes	31/12/19 Unrestricted fund £	31/12/18 Total funds £
FIXED ASSETS			
Tangible assets	6	366,255	366,762
CURRENT ASSETS			
Debtors	7	4,938	5,112
Cash at bank		46,480	33,816
		<u>51,418</u>	<u>38,928</u>
CREDITORS			
Amounts falling due within one year	8	(4,218)	(2,410)
NET CURRENT ASSETS		<u>47,200</u>	<u>36,518</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>413,455</u>	<u>403,280</u>
NET ASSETS		<u>413,455</u>	<u>403,280</u>
FUNDS	9		
Unrestricted funds		413,455	403,280
TOTAL FUNDS		<u>413,455</u>	<u>403,280</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30th April 2020 and were signed on its behalf by:

R W A Rhodes - Trustee

The notes form part of these financial statements

ROCKWELL GREEN CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019

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.

ROCKWELL GREEN CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2019**

2. OTHER TRADING ACTIVITIES

	31/12/19	31/12/18
	£	£
Use of Hall	733	565
	<u><u> </u></u>	<u><u> </u></u>

3. INVESTMENT INCOME

	31/12/19	31/12/18
	£	£
Deposit account interest	107	87
	<u><u> </u></u>	<u><u> </u></u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2019 nor for the year ended 31st December 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2019 nor for the year ended 31st December 2018.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	31,751
Other trading activities	565
Investment income	87
	<u> </u>
Total	32,403
 EXPENDITURE ON	
Raising funds	12,491
 Charitable activities	
Sundry	596
Other	19,852
	<u> </u>
Total	32,939
	<u> </u>
NET INCOME/(EXPENDITURE)	(536)

ROCKWELL GREEN CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2019**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

**Unrestricted
fund
£**

RECONCILIATION OF FUNDS

Total funds brought forward 403,816

TOTAL FUNDS CARRIED FORWARD 403,280

6. TANGIBLE FIXED ASSETS

	Freehold property £	Furniture & equipment £	Totals £
COST			
At 1st January 2019 and 31st December 2019	<u>363,381</u>	<u>25,525</u>	<u>388,906</u>
DEPRECIATION			
At 1st January 2019	-	22,144	22,144
Charge for year	-	507	507
At 31st December 2019	<u>-</u>	<u>22,651</u>	<u>22,651</u>
NET BOOK VALUE			
At 31st December 2019	<u>363,381</u>	<u>2,874</u>	<u>366,255</u>
At 31st December 2018	<u>363,381</u>	<u>3,381</u>	<u>366,762</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/19 £	31/12/18 £
Prepayments and accrued income	<u>4,938</u>	<u>5,112</u>

ROCKWELL GREEN CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2019**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/19	31/12/18
	£	£
Other creditors	4,218	2,410
	<u><u> </u></u>	<u><u> </u></u>

9. 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
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	403,280	10,175	413,455
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

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
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	46,180	(36,005)	10,175
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

Comparatives for movement in funds

	At 1/1/18	Net movement in funds	At 31/12/18
	£	£	£
Unrestricted funds			
General fund	403,816	(536)	403,280
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	403,816	(536)	403,280
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

ROCKWELL GREEN CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2019**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,403	(32,939)	(536)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>32,403</u>	<u>(32,939)</u>	<u>(536)</u>

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

	At 1/1/18 £	Net movement in funds £	At 31/12/19 £
Unrestricted funds			
General fund	403,816	9,639	413,455
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>403,816</u>	<u>9,639</u>	<u>413,455</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	78,583	(68,944)	9,639
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>78,583</u>	<u>(68,944)</u>	<u>9,639</u>

ROCKWELL GREEN CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2019**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2019.

ROCKWELL GREEN CHRISTIAN FELLOWSHIP
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2019

	31/12/19 £	31/12/18 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	40,177	26,775
Gift aid	5,163	4,976
	<hr/> 45,340	<hr/> 31,751
Other trading activities		
Use of Hall	733	565
Investment income		
Deposit account interest	107	87
	<hr/>	<hr/>
Total incoming resources	46,180	32,403
 EXPENDITURE		
Raising donations and legacies		
Insurance	4,380	4,360
Light and heat	3,092	3,520
Telephone	963	599
Printing post and stationery	52	102
Property & equipment repairs	2,066	2,369
Website & computer expenses	30	30
Worship & teaching resources	60	-
Independent examiner fees	1,019	576
Licences & subscriptions	366	377
Church events	-	120
Sundry expenses	115	438
	<hr/> 12,143	<hr/> 12,491
Charitable activities		
Depn of furniture & equipment	507	596
Other		
Barnabas tithe	4,531	3,244
Gifts & donations	2,462	998
Visiting speakers	1,250	788
Carried forward	8,243	5,030

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 2019**

	31/12/19	31/12/18
	£	£
Other		
Brought forward	8,243	5,030
Pastor's salary	12,917	12,500
Other wages & salaries	861	809
Literature & training	70	341
Catering expenses	636	505
Children's & youth work	66	142
Travel expenses	562	525
	<hr/> 23,355	<hr/> 19,852
Total resources expended	<hr/> 36,005	<hr/> 32,939
Net income/(expenditure)	<hr/> 10,175 <hr/>	<hr/> (536) <hr/>

This page does not form part of the statutory financial statements