

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 31ST DECEMBER 2016  
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 2016**

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# **ROCKWELL GREEN CHRISTIAN FELLOWSHIP**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2016**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2016. 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 2015).

### **OBJECTIVES AND ACTIVITIES**

#### **Review of Activities**

The total income of the trust from donations was lower than in 2015 due to a smaller membership.

Expenditure was higher for a number of reasons, mainly,

- 1) An increase in the number of visiting speakers.
- 2) An increase in catering costs. This has been largely due to expenditure on events involving the local community and has been seen as part of the outreach of the church.
- 3) Following a seven-year survey of our building we were required to have fire and asbestos safety inspections and have increased the insurance cover.

Our buildings continue to be used for coffee mornings which benefit senior citizens in the village and residents of a local care home, as well as a walking group. In addition, the building is being used by the local One Team (representing the Police, Fire, and Social Services), which meets weekly, and also by the local council, who have used the premises for consultations with local residents.

We have continued to provide support for local people in need, through the Besom Project, by supplying crisis boxes and volunteers for practical projects.

We continue to support financially the Barnabas Fellowship of Churches, which includes giving to projects in Africa and Israel, and have been able to give to other charities such as Tearfund, The Barnabas Fund, and Christian Concern.

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

### **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  
Mrs M Threlfall  
P Gibson  
D Thomas

**ROCKWELL GREEN CHRISTIAN FELLOWSHIP**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2016**

**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:

.....  
Trustee

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

I report on the accounts for the year ended 31st December 2016 set out on pages four to nine.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

### **Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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

6th April 2017

**ROCKWELL GREEN CHRISTIAN FELLOWSHIP**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2016**

		<b>31/12/16</b>	31/12/15
		<b>Unrestricted</b>	Total
		<b>fund</b>	funds
	Notes	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<b>34,892</b>	37,999
Other trading activities	2	<b>809</b>	450
Investment income	3	<b>117</b>	118
<b>Total</b>		<b>35,818</b>	38,567
 <b>EXPENDITURE ON</b>			
Raising funds		<b>14,225</b>	13,365
<b>Charitable activities</b>			
Sundry		<b>476</b>	560
Other		<b>22,423</b>	21,894
<b>Total</b>		<b>37,124</b>	35,819
 <b>NET INCOME/(EXPENDITURE)</b>		<b>(1,306)</b>	2,748
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>398,495</b>	395,747
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b>397,189</b>	398,495
 <b>CONTINUING OPERATIONS</b>			
All income and expenditure has arisen from continuing activities.			

The notes form part of these financial statements

# **ROCKWELL GREEN CHRISTIAN FELLOWSHIP**

## **BALANCE SHEET AT 31ST DECEMBER 2016**

			<b>31/12/16</b>	31/12/15
			<b>Unrestricted</b>	Total
			<b>fund</b>	funds
	Notes	£	£	£
<b>FIXED ASSETS</b>				
Tangible assets	6		<b>366,077</b>	366,553
<b>CURRENT ASSETS</b>				
Debtors	7		<b>3,353</b>	3,839
Cash at bank			<b>30,614</b>	30,051
			<b>33,967</b>	33,890
<b>CREDITORS</b>				
Amounts falling due within one year	8		<b>(2,855)</b>	(1,948)
<b>NET CURRENT ASSETS</b>			<b>31,112</b>	31,942
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>397,189</b>	398,495
<b>NET ASSETS</b>			<b>397,189</b>	398,495
<b>FUNDS</b>	9			
Unrestricted funds			<b>397,189</b>	398,495
<b>TOTAL FUNDS</b>			<b>397,189</b>	398,495

The financial statements were approved by the Board of Trustees on ..... and were signed on its behalf by:

.....  
Trustee

# ROCKWELL GREEN CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2016

### 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 2015)', 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

	31/12/16	31/12/15
	£	£
Use of Hall	809	450
	<u>          </u>	<u>          </u>

### 3. INVESTMENT INCOME

	31/12/16	31/12/15
	£	£
Deposit account interest	117	118
	<u>          </u>	<u>          </u>



**ROCKWELL GREEN CHRISTIAN FELLOWSHIP**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST DECEMBER 2016**

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2016 nor for the year ended 31st December 2015 .

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2016 nor for the year ended 31st December 2015 .

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	37,999
Other trading activities	450
Investment income	118
<b>Total</b>	<u>38,567</u>
 <b>EXPENDITURE ON</b>	
Raising funds	13,365
<b>Charitable activities</b>	
Sundry	560
Other	21,894
<b>Total</b>	<u>35,819</u>
 <b>NET INCOME/(EXPENDITURE)</b>	 <u>2,748</u>
 <b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	395,747
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u><u>398,495</u></u>

**ROCKWELL GREEN CHRISTIAN FELLOWSHIP**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST DECEMBER 2016**

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Furniture & equipment £	Totals £
<b>COST</b>			
At 1st January 2016 and 31st December 2016	<u>363,381</u>	<u>23,840</u>	<u>387,221</u>
<b>DEPRECIATION</b>			
At 1st January 2016	-	20,668	20,668
Charge for year	<u>-</u>	<u>476</u>	<u>476</u>
At 31st December 2016	<u>-</u>	<u>21,144</u>	<u>21,144</u>
<b>NET BOOK VALUE</b>			
At 31st December 2016	<u>363,381</u>	<u>2,696</u>	<u>366,077</u>
At 31st December 2015	<u>363,381</u>	<u>3,172</u>	<u>366,553</u>

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

	31/12/16 £	31/12/15 £
Other debtors	<u>3,353</u>	<u>3,839</u>

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

	31/12/16 £	31/12/15 £
Other creditors	<u>2,855</u>	<u>1,948</u>

**9. MOVEMENT IN FUNDS**

	At 1/1/16 £	Net movement in funds £	At 31/12/16 £
<b>Unrestricted funds</b>			
General fund	<u>398,495</u>	<u>(1,306)</u>	<u>397,189</u>
<b>TOTAL FUNDS</b>	<u>398,495</u>	<u>(1,306)</u>	<u>397,189</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>35,818</u>	<u>(37,124)</u>	<u>(1,306)</u>
<b>TOTAL FUNDS</b>	<u>35,818</u>	<u>(37,124)</u>	<u>(1,306)</u>

**ROCKWELL GREEN CHRISTIAN FELLOWSHIP**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST DECEMBER 2016**

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st December 2016.

**ROCKWELL GREEN CHRISTIAN FELLOWSHIP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2016**

	31/12/16 £	31/12/15 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	28,776	31,773
Gift aid	6,116	6,226
	<hr/> 34,892	<hr/> 37,999
<b>Other trading activities</b>		
Use of Hall	809	450
<b>Investment income</b>		
Deposit account interest	117	118
	<hr/>	<hr/>
<b>Total incoming resources</b>	35,818	38,567
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Insurance	5,188	4,454
Light and heat	4,314	4,202
Telephone	654	622
Printing post and stationery	274	419
Property & equipment repairs	1,796	1,381
Website & computer expenses	28	48
Cleaning & garden	-	39
Worship & teaching resources	89	266
Independent examiner fees	966	793
Licences & subscriptions	708	629
Sundry expenses	208	512
	<hr/> 14,225	<hr/> 13,365
<b>Charitable activities</b>		
Depn of furniture & equipment	476	560
<b>Other</b>		
Barnabas tithe	3,500	3,837
Gifts & donations	1,661	1,980
Visiting speakers	2,147	1,412
Pastor's salary	12,500	12,500
Other wages & salaries	820	1,116
Literature & training	-	682
Catering expenses	1,283	156
Children's & youth work	-	211
Travel expenses	94	-
Fire safety expenses	418	-
	<hr/> 22,423	<hr/> 21,894
<b>Total resources expended</b>	37,124	35,819

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 2016**

	31/12/16 £	31/12/15 £
	<u>          </u>	<u>          </u>
<b>Net (expenditure)/income</b>	<u><b>(1,306)</b></u>	<u><b>2,748</b></u>

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