

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31ST DECEMBER 2017
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 2017**

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ROCKWELL GREEN CHRISTIAN FELLOWSHIP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2017

The trustees present their report with the financial statements of the charity for the year ended 31st December 2017. 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

We have seen a welcome increase in our income for 2017. We have also seen a reduction in our expenditure, largely due to a change in our insurers and energy suppliers. As a result our funds show a surplus compared with 2016.

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 local walking group. In addition, the building is being used by a keep-fit group, for table tennis, and 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.

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
Mrs M Threlfall
P Gibson
D Thomas

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 2017**

Approved by order of the board of trustees on 17th April 2018 and signed on its behalf by:

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 the Rockwell Green Christian Fellowship (the Trust) for the year ended 31st December 2017.

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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

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

17th April 2018

ROCKWELL GREEN CHRISTIAN FELLOWSHIP

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2017**

		31/12/17 Unrestricted fund £	31/12/16 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		38,160	34,892
Other trading activities	2	1,073	809
Investment income	3	96	117
Total		39,329	35,818
 EXPENDITURE ON			
Raising funds		13,286	14,225
Charitable activities			
Sundry		404	476
Other		19,012	22,423
Total		32,702	37,124
 NET INCOME/(EXPENDITURE)		6,627	(1,306)
 RECONCILIATION OF FUNDS			
Total funds brought forward		397,189	398,495
 TOTAL FUNDS CARRIED FORWARD		403,816	397,189
 CONTINUING OPERATIONS			
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 2017

		31/12/17 Unrestricted fund £	31/12/16 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	6	365,673	366,077
CURRENT ASSETS			
Debtors	7	6,596	3,353
Cash at bank		33,627	30,614
		<u>40,223</u>	<u>33,967</u>
CREDITORS			
Amounts falling due within one year	8	(2,080)	(2,855)
NET CURRENT ASSETS		<u>38,143</u>	<u>31,112</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		403,816	397,189
NET ASSETS		<u>403,816</u>	<u>397,189</u>
FUNDS	9		
Unrestricted funds		403,816	397,189
TOTAL FUNDS		<u>403,816</u>	<u>397,189</u>

The financial statements were approved by the Board of Trustees on 17th April 2018 and were signed on its behalf by:

Trustee

ROCKWELL GREEN CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2017

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

	31/12/17	31/12/16
	£	£
Use of Hall	<u>1,073</u>	<u>809</u>

3. INVESTMENT INCOME

	31/12/17	31/12/16
	£	£
Deposit account interest	<u>96</u>	<u>117</u>

ROCKWELL GREEN CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST DECEMBER 2017**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2017 nor for the year ended 31st December 2016.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2017 nor for the year ended 31st December 2016.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	34,892
Other trading activities	809
Investment income	117
Total	<u>35,818</u>
 EXPENDITURE ON	
Raising funds	14,225
Charitable activities	
Sundry	476
Other	22,423
Total	<u>37,124</u>
 NET INCOME/(EXPENDITURE)	<u>(1,306)</u>
 RECONCILIATION OF FUNDS	
Total funds brought forward	398,495
 TOTAL FUNDS CARRIED FORWARD	<u><u>397,189</u></u>

ROCKWELL GREEN CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST DECEMBER 2017**

6. TANGIBLE FIXED ASSETS

	Freehold property £	Furniture & equipment £	Totals £
COST			
At 1st January 2017 and 31st December 2017	<u>363,381</u>	<u>23,840</u>	<u>387,221</u>
DEPRECIATION			
At 1st January 2017	-	21,144	21,144
Charge for year	<u>-</u>	<u>404</u>	<u>404</u>
At 31st December 2017	<u>-</u>	<u>21,548</u>	<u>21,548</u>
NET BOOK VALUE			
At 31st December 2017	<u>363,381</u>	<u>2,292</u>	<u>365,673</u>
At 31st December 2016	<u>363,381</u>	<u>2,696</u>	<u>366,077</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/17 £	31/12/16 £
Other debtors	<u>6,596</u>	<u>3,353</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/17 £	31/12/16 £
Other creditors	<u>2,080</u>	<u>2,855</u>

9. MOVEMENT IN FUNDS

	At 1/1/17 £	Net movement in funds £	At 31/12/17 £
Unrestricted funds			
General fund	<u>397,189</u>	<u>6,627</u>	<u>403,816</u>
TOTAL FUNDS	<u>397,189</u>	<u>6,627</u>	<u>403,816</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>39,329</u>	<u>(32,702)</u>	<u>6,627</u>
TOTAL FUNDS	<u>39,329</u>	<u>(32,702)</u>	<u>6,627</u>

ROCKWELL GREEN CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST DECEMBER 2017**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,818	(37,124)	(1,306)
	<u>35,818</u>	<u>(37,124)</u>	<u>(1,306)</u>
TOTAL FUNDS	<u>35,818</u>	<u>(37,124)</u>	<u>(1,306)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2017.

ROCKWELL GREEN CHRISTIAN FELLOWSHIP
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2017

	31/12/17 £	31/12/16 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	30,912	28,776
Gift aid	7,248	6,116
	<hr/> 38,160	<hr/> 34,892
Other trading activities		
Use of Hall	1,073	809
Investment income		
Deposit account interest	96	117
	<hr/> 39,329	<hr/> 35,818
Total incoming resources		
	<hr/>	<hr/>
EXPENDITURE		
Raising donations and legacies		
Insurance	4,891	5,188
Light and heat	3,805	4,314
Telephone	949	654
Printing post and stationery	371	274
Property & equipment repairs	1,814	1,796
Website & computer expenses	180	28
Cleaning & garden	5	-
Worship & teaching resources	-	89
Independent examiner fees	773	966
Licences & subscriptions	498	708
Sundry expenses	-	208
	<hr/> 13,286	<hr/> 14,225
Charitable activities		
Depn of furniture & equipment	404	476
Other		
Barnabas tithe	3,767	3,500
Gifts & donations	680	1,661
Visiting speakers	440	2,147
Pastor's salary	12,500	12,500
Other wages & salaries	780	820
Literature & training	25	-
Catering expenses	503	1,283
Children's & youth work	317	-
Travel expenses	-	94
Fire safety expenses	-	418
	<hr/> 19,012	<hr/> 22,423
Total resources expended	<hr/> 32,702	<hr/> 37,124

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 2017

	31/12/17 £	31/12/16 £
	<u> </u>	<u> </u>
Net income/(expenditure)	<u><u>6,627</u></u>	<u><u>(1,306)</u></u>

