

TRUSTEES ANNUAL REPORT FOR THE FINANCIAL YEAR

1st January 2023 TO 31st December 2023

Rock Community Church, Salem Chapel, New Park Street, Devizes SN10 1DY is registered with the Charity Commissioners (No: 1050624) and is constituted by Deed of Trust.

The Charity objectives are:

- The advancement of the Christian Faith in accordance with the Statement of Faith of the Assemblies of God
- To relieve sickness and financial hardship and the promotion of good health by providing funds, goods or services
- To advance education, by proclamation, charitable activities, spiritual teaching and the promotion of spiritual observances.

Our activities include:

Sunday worship and midweek groups for fellowship, teaching and prayer

Children's groups

Parent and Toddler group

Support and fundraising for Christian charities and missionary work overseas and in the UK

Pastoral support and Christian counselling

Luncheon club

Courses that include: enquirers, Christian discipleship, parenting, pre-marriage

The management trustees have been claiming Gift Aid direct from HMRC and are pleased to report that there have been no issues with this.

This year, one of the trustees resigned from the trustee group and currently we have not made a replacement. During the year the trustees had to involve the services of the energy ombudsman due to a protracted dispute with our energy provider over our meters and inconsistent invoicing. When the ombudsman eventually reached their decision on our case, we are pleased to say that they ruled in our favour. Further to this, we had an issue with our water supply that was dealt with quickly after negotiations with the regional water board.

The Church Council has met regularly during the course of the year and has kept minutes of these meetings, seeking at all times to remain compliant with applicable charity law. Through what has been another tough year, the management trustees have been very grateful for all of the contributions that the volunteers have given to the charity and for all the financial contributions they have received.

The Church Council continues to regulate expenditure with day-to-day financial matters delegated to an administrative team. Strict safeguards continue to be in place under our procedures, which we reviewed along with the Reserves Policy during the course of the year. The management trustees are pleased to report that the charity has continued to be solvent throughout the year especially in the current economic conditions. To God be the glory.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking any reasonable steps for the prevention and detection of fraud and other irregularities. In line with the Charities Act 2011, the Trustees have prepared financial statements using an independent examiner that give a true and fair view of the state of affairs of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently

- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in existence

The management trustees have carried out health and safety risk assessments and have noted that there are adequate safeguards in place. These assessments are carried out at least three times during the year with a report being given to the next trustees meeting. The management trustees have ensured that there has been a fire safety risk assessment with accompanying fire drills. The trustees continue to make risk assessments of the charity and amend, adjust or alter any necessary criteria that have arisen from such an audit. They are pleased to report that there have not been any serious incidents during the past year.

This year the Church Council have reviewed a number of policies and have amended, revised or altered those policies to make sure that they are fit for purpose.

The Church Council seek to continue to work closely together to ensure that the charity remains solvent and moving forward.

For and on behalf of the Management Trustees



Rev David Fiddy MA, Chairman

26 June 2024



ROCK COMMUNITY CHURCH

NEW PARK STREET

DEVIZES

WILTSHIRE

SN10 1DY

Registered Charity: 1050624

STATEMENT OF ACCOUNT

AND

INDEPENDENT EXAMINATION REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2023

**Luke Silver
Accountancy & Taxation Services
25 Ellicombe Close
Minehead
Somerset
TA24 6DQ**

Mobile: 07710 456376

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Independent Examiner's Report on the Accounts

Accruals Accounts

Report to the trustees/members of Rock Community Church

Registered Charity Number 1050624

On the accounts for the year ended 31st December 2023

Set out on the following pages

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 needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 statement 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 Act
- Have 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.

Signed *L A Silver*

Date: 23 April 2024

Luke Silver, HNC Business & Finance
Accountancy Practitioner

25 Ellicombe Close, Minehead, Somerset. TA24 6DQ

Independent Examiners Report to the Trustees and Church Council

Introduction

Thank you for submitting the accounts for independent examination. They have been well maintained and the treasurer and others responsible are to be commended for their hard work.

Charity Law and Financial Regulations

The independent examination has been carried out in accordance with the Charities (Accounts and Reports) Regulations 1995 (Statutory Instruments No 2724) and the Accounting by Charities Statement of Recommended Practice (SORP).

Signing of Accounts

I shall be obliged if you will please forward a copy of the signature page for my records after the accounts have been signed by a representative appointed by the Trustees and Church Council. A spare copy is enclosed.

Conclusion

There are no other matters I feel need to be brought to your attention.

Please do not hesitate to contact me for further clarification or for further assistance.

Luke Silver

Date: 23 April 2024

ROCK COMMUNITY CHURCH
REPORT OF THE TRUSTEES AND CHURCH COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER 2023

ACTIVITIES REVIEW

The financial results are set out in the enclosed accounts.

The principal activity throughout the year under review was that of the advancement of the Christian faith and the extension of the Kingdom of God.

TRUSTEES AND CHURCH COUNCIL MEMBERS

The trustees and church council during the year were as follows:

David Samuel Fiddy

11 Dowse Road, Devizes, Wiltshire. SN10 3FN

Nicholas Rigby Herrod-Taylor

Crookwood Mill Farm, Stert, Devizes. SN10 3JA

Wendy Doreen Hodder

3A Castle Lane, Devizes, Wiltshire. SN10 1HJ

Caroline Reid

22 The Clock Inn Park, Lydeaway, Devizes. SN10 3PP

STATEMENT

We certify that the books, vouchers and information produced to enable the independent examination of our accounts to be conducted contain a full and correct record of our financial transactions and activities to the best of our knowledge and belief.

SIGNED ON BEHALF OF THE TRUSTEES

_____  _____

Please print name: D S Fiddy (Rev)

Date: 17 May 2024

Rock Community Church

Statement of Financial Activities for the year ended 31st December 2023

| | Notes | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Total 31.12.23 £ | Total 31.12.22 £ |
|--|-------|------------------------------------|----------------------------------|------------------------|------------------------|
| <u>Resources Arising</u> | | | | | |
| Donations, Legacies and Similar Incoming Resources | 3a | 37,981 | 5,114 | 43,095 | 51,605 |
| Income from Activities for Generating Funds | 3b | 0 | 0 | 0 | 0 |
| Investment Income | 3c | 36 | 0 | 36 | 2 |
| Other Incoming Resources | 3d | 51 | 0 | 51 | 101 |
| Total Incoming Resources | | <u>38,068</u> | <u>5,114</u> | <u>43,182</u> | <u>51,708</u> |
| <u>Resources Used</u> | | | | | |
| Direct Charitable Expenditure | | | | | |
| Grants Payable in Furtherance of the Charitable Objects | 4a | 743 | 5,050 | 5,793 | 6,261 |
| Costs of Activities in Furtherance of the Charitable Objects | 4b | 27,696 | 2,408 | 30,104 | 28,289 |
| Resources Expended on Managing and Administering the Charity | 4c | 550 | 7,229 | 7,779 | 12,416 |
| Total Resources Expended | | <u>28,989</u> | <u>14,687</u> | <u>43,676</u> | <u>46,966</u> |
| Net Movement in Funds | | <u>9,079</u> | <u>(9,573)</u> | <u>(494)</u> | <u>4,742</u> |
| Fund Balances b/fwd at 01.01.23 | | 204,009 | 20,653 | 224,662 | 219,920 |
| Transfers | | | | 0 | 0 |
| Gains and Losses Building Valuation | | 0 | 0 | 0 | 0 |
| Fund Balances c/fwd at 31.12.23 | | <u>213,088</u> | <u>11,080</u> | <u>224,168</u> | <u>224,662</u> |

Rock Community Church

Balance Sheet

| | Notes | 2023 | | 2022 | |
|---|-------|--------|----------------|--------|----------------|
| | | £ | £ | £ | £ |
| Fixed Assets | | | | | |
| Tangible Assets | 2 | | 180,000 | | 180,079 |
| | | | 180,000 | | 180,079 |
| Current Assets | | | | | |
| Cash at Bank & In Hand | 6 | 44,168 | | 44,583 | |
| Creditors: amounts falling due within one year | 7 | 0 | | 0 | |
| Net Current Assets | | | 44,168 | | 44,583 |
| Total Assets less current liabilities | | | 224,168 | | 224,662 |
| Creditors: amounts falling due in more than a year | 8 | | 0 | | 0 |
| Net Assets | | | 224,168 | | 224,662 |
| Capital and Reserves | | | | | |
| Income Funds: | | | | | |
| General Fund | | | 213,088 | | 204,009 |
| Designated Funds | 5 | | 0 | | 0 |
| Restricted Funds | 5 | | 11,080 | | 20,653 |
| | | | 224,168 | | 224,662 |

Rock Community Church
Notes to the Accounts
for the year ended 31st December 2023

1.Accounting Policies

(a) These accounts have been prepared on a accruals basis and include income which has been received or that is receivable at the year end.

(b) The recommendations of charities SORP have been followed in the preparation of these accounts.

2. Tangible Fixed Assets

| | | Church Building £ | General Equipment £ | Restricted Equipment £ | 2022 Total £ |
|-----------------------|------------------|-------------------------|---------------------------|------------------------------|-----------------------|
| Equipment | | | | | |
| Cost | 01-Jan-23 | 180,000 | 25,184 | 5,360 | 210,544 |
| Revaluation | | 0 | 0 | 0 | 0 |
| Cost at | 31-Dec-23 | <u>180,000</u> | <u>25,184</u> | <u>5,360</u> | <u>210,544</u> |
| Depreciation | | | | | |
| Charge | 01-Jan-23 | 0 | 25,127 | 5,338 | 30,465 |
| Depreciation at | 31-Dec-23 | <u>0</u> | <u>25,184</u> | <u>5,360</u> | <u>30,544</u> |
| Net Book Value | 31-Dec-23 | <u>180,000</u> | <u>0</u> | <u>0</u> | <u>180,000</u> |
| Net Book Value | 31-Dec-22 | 180,000 | 57 | 22 | 180,079 |

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2023 : None
31st December 2022 : None

Notes to the Accounts
for the year ended 31st December 2023 (continued)

| | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Total 31.12.23 £ | Total 31.12.22 £ |
|--|------------------------------------|----------------------------------|------------------------|------------------------|
| 3. Incoming Resources | | | | |
| a) Donations, Legacies and Similar Incoming Resources | | | | |
| Gifts and Donations | 5 32,891 | 5,114 | 38,005 | 46,325 |
| Gift Aid Donations | 2,466 | 0 | 2,466 | 1,840 |
| Gift Aid Tax Rebate | 2,624 | 0 | 2,624 | 3,440 |
| Visiting Ministers (Offerings) | 0 | 0 | 0 | 0 |
| | 37,981 | 5,114 | 43,095 | 51,605 |
| b) Income from Activities for Generating Funds | | | | |
| Fund Raising | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 |
| c) Investment Income | | | | |
| Bank Interest | 36 | 0 | 36 | 2 |
| | 36 | 0 | 36 | 2 |
| d) Other Incoming Resources | | | | |
| Other Income | 51 | 0 | 51 | 101 |
| Grants | 0 | 0 | 0 | 0 |
| | 51 | 0 | 51 | 101 |
| Total Incoming Resources | 38,068 | 5,114 | 43,182 | 51,708 |

Notes to the Accounts
for the year ended 31st December 2023 (continued)

| | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Total 31.12.23 £ | Total 31.12.22 £ |
|--|------------------------------------|----------------------------------|------------------------|------------------------|
| 4. Resources Expended | | | | |
| a) Grants Payable in Furtherance of the Charitable Objects | | | | |
| Overseas Mission Support | 0 | 4,050 | 4,050 | 4,300 |
| Overseas Missions Projects | 0 | 0 | 0 | 0 |
| Appeals | 0 | 0 | 0 | 0 |
| UK & Local Evangelism | 0 | 0 | 0 | 250 |
| Visiting Missionaries | 0 | 0 | 0 | 0 |
| AoG Dues | 743 | 0 | 743 | 661 |
| Other | 0 | 1,000 | 1,000 | 1,050 |
| | 743 | 5,050 | 5,793 | 6,261 |
| b) Costs of Activities in Furtherance of the Charitable Objects | | | | |
| Salaries and Expenses | 26,840 | 0 | 26,840 | 26,265 |
| Visiting Ministries | 650 | 0 | 650 | 150 |
| Youth | 0 | 36 | 36 | 5 |
| Little Acorns | 0 | 178 | 178 | 90 |
| Lunch Club | 0 | 660 | 660 | 312 |
| Insurance | 0 | 701 | 701 | 626 |
| Structural Work / Maintenance | 0 | 584 | 584 | 171 |
| Equipment Costs | 0 | 0 | 0 | 0 |
| Legacy Fund | 0 | 249 | 249 | 551 |
| Other | 206 | 0 | 206 | 119 |
| | 27,696 | 2,408 | 30,104 | 28,289 |
| c) Resources Expended on Managing and Administering the Charity | | | | |
| Administration | 49 | 0 | 49 | 48 |
| Utilities | 0 | 6,134 | 6,134 | 2,062 |
| Mortgage Interest & Settlement | 0 | 0 | 0 | 6,185 |
| Depreciation | 57 | 22 | 79 | 19 |
| Sundries | 0 | 14 | 14 | 143 |
| Professional Fees | 444 | 359 | 803 | 851 |
| Project | 0 | 700 | 700 | 3,108 |
| | 550 | 7,229 | 7,779 | 12,416 |
| Total Resources Expended | 28,989 | 14,687 | 43,676 | 46,966 |

Notes to the Accounts
for the year ended 31st December 2023 (continued)

5. Designated & Restricted Funds

| | Balance 01-Jan-23 £ | Income £ | Transfer £ | Expend £ | Balance 31-Dec-23 £ |
|-------------------------|---------------------------|--------------|---------------|-------------|---------------------------|
| Restricted Funds | | | | | |
| Youth / Children | 283 | 0 | 0 | 36 | 247 |
| Little Acorns | 336 | 452 | 150 | 178 | 760 |
| Lunch Club | 590 | 1,311 | 500 | 660 | 1,741 |
| | 1,209 | 1,763 | 650 | 874 | 2,748 |

Restricted Funds

| | | | | | |
|----------|---------------|------------|---------------|---------------|---------------|
| Missions | 5,190 | 371 | 3,798 | 5,050 | 4,309 |
| Building | 7,120 | 230 | 7,562 | 8,492 | 6,420 |
| | 12,310 | 601 | 11,360 | 13,542 | 10,729 |

6. Cash at Bank and in Hand

| | 31-Dec-23 £ | 31-Dec-22 £ |
|------------------------|----------------|----------------|
| Current Account | 36,971 | 37,577 |
| Deposit Account | 3,706 | 3,674 |
| Property Trust Account | 3,336 | 3,332 |
| Cash in Hand | 155 | 0 |
| | 44,168 | 44,583 |

7. Creditors: Amounts Falling Due Within One Year

| | 31-Dec-23 £ | 31-Dec-22 £ |
|----------------------------|----------------|----------------|
| Tax and National Insurance | 0 | 0 |
| Independent Examiners Fees | 0 | 0 |
| | 0 | 0 |

8. Creditors: Amounts Falling Due In More Than One Year

| | 31-Dec-23 £ | 31-Dec-22 £ |
|---|----------------|----------------|
| Assemblies of God Property Trust Mortgage | 0 | 0 |
| | 0 | 0 |

Notes to the Accounts
for the year ended 31st December 2023 (continued)

9. Staff Costs and Numbers

| | 2023 | 2022 |
|--|----------------------|----------------------|
| | £ | £ |
| Gross Wages and Salaries | 26,840 | 26,265 |
| Employer's National Insurance Costs (incl above) | 0 | 0 |
| Pension Contributions (incl above) | 0 | 0 |
| | <u><u>26,840</u></u> | <u><u>26,265</u></u> |

The Charity had 1 employee during the financial year.

No employees received emoluments of over £50,000. (2023: None)

The Charity operates payroll under a PAYE scheme.

10. Trustees and Other Related Parties

David Fiddy received payments during this financial period. David Fiddy is a trustee.
The total cost during the year was £26,840

11. Risk Assessment

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they may face and confirm that they have established systems to mitigate the significant risks.

12. Reserves Policy

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

The trustees have decided that sufficient funds will be set aside to cover building running costs during the financial year.

13. Missions

The trustees have taken the policy that 10% of the general income will be allocated to Missions during the financial year.

Independent Examiner's Report on the Accounts

Accruals Accounts

Report to the trustees/members of Rock Community Church

Registered Charity Number 1050624

On the accounts for the year ended 31st December 2023

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Basis of independent examiner's report

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Independent examiner's statement

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- Have 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.

Signed *L A Silver*

Date: 23 April 2024

Luke Silver, HNC Business & Finance
Accountancy Practitioner

25 Ellicombe Close, Minehead, Somerset. TA24 6DQ