

TRUSTEES ANNUAL REPORT FOR THE FINANCIAL YEAR

1st January 2024 TO 31st December 2024

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 Church Council has met regularly during the course of the year and has kept minutes of these meetings, always seeking 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.

This year, one of the trustees stepped down from the trustee group due to a family issue and we have made a replacement, inviting a minister with many years of experience to join us in the short term. The start of the year saw a refund from our energy provider following our protracted dispute with them during the previous accounting year.

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

Frustratingly, the year ended with the charity having a £7300 deficit most of which was money owed to the charity by our energy supplier who had overcharged us for our energy bills. The supplier eventually repaid the charity but in our new financial year – i.e. 2025.

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. During the course of the year, the trustees have added policies that the Charity Commission have asked that charities adopt.

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

09 July 2025

Rock
Community
Church
Registered Charity No: 11950621

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 2024

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

Mobile: 07710 456376

E-mail: luke-silver@puresilver.org.uk

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 2024

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: 21 March 2025

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: 21 March 2025

ROCK COMMUNITY CHURCH
REPORT OF THE TRUSTEES AND CHURCH COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER 2024

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

47 Newman Road, Devizes, Wiltshire. SN10 5LE

Wendy Doreen Hodder

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

Caroline Reid

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

Nicholas Rigby Herrod-Taylor (Resigned January 2024)

Crookwood Mill Farm, Stert, Devizes. SN10 3JA

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: David Fiddy

Date: 09 April 2025

Rock Community Church

Statement of Financial Activities for the year ended 31st December 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 31.12.24 £	Total 31.12.23 £
<u>Resources Arising</u>					
Donations, Legacies and Similar Incoming Resources	3a	33,049	2,707	35,756	43,095
Income from Activities for Generating Funds	3b	0	0	0	0
Investment Income	3c	81	0	81	36
Other Incoming Resources	3d	988	0	988	51
Total Incoming Resources		<u>34,118</u>	<u>2,707</u>	<u>36,825</u>	<u>43,182</u>
<u>Resources Used</u>					
Direct Charitable Expenditure					
Grants Payable in Furtherance of the Charitable Objects	4a	794	5,220	6,014	5,793
Costs of Activities in Furtherance of the Charitable Objects	4b	28,361	7,336	35,697	30,104
Resources Expended on Managing and Administering the Charity	4c	486	1,938	2,424	7,779
Total Resources Expended		<u>29,641</u>	<u>14,494</u>	<u>44,135</u>	<u>43,676</u>
Net Movement in Funds		<u>4,477</u>	<u>(11,787)</u>	<u>(7,310)</u>	<u>(494)</u>
Fund Balances b/fwd at 01.01.24		213,088	11,080	224,168	224,662
Transfers				0	0
Gains and Losses Building Valuation		0	0	0	0
Fund Balances c/fwd at 31.12.24		<u>217,565</u>	<u>(707)</u>	<u>216,858</u>	<u>224,168</u>

Rock Community Church

<u>Balance Sheet</u>	Notes	2024		2023	
		£	£	£	£
Fixed Assets					
Tangible Assets	2		180,000		180,079
			<u>180,000</u>		<u>180,079</u>
Current Assets					
Cash at Bank & In Hand	6	36,858		44,168	
Creditors: amounts falling due within one year	7		0		0
Net Current Assets			36,858		44,168
Total Assets less current liabilities			216,858		224,247
Creditors: amounts falling due in more than a year	8		0		0
Net Assets			<u><u>216,858</u></u>		<u><u>224,247</u></u>
Capital and Reserves					
Income Funds:					
General Fund			217,565		213,088
Designated Funds	5		0		0
Restricted Funds	5		(707)		11,080
			<u><u>216,858</u></u>		<u><u>224,168</u></u>

Rock Community Church
Notes to the Accounts
for the year ended 31st December 2024

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-24	180,000	25,184	5,360	210,544
Revaluation		0	0	0	0
Cost at	31-Dec-24	<u>180,000</u>	<u>25,184</u>	<u>5,360</u>	<u>210,544</u>
Depreciation					
Charge	01-Jan-24	0	25,184	5,360	30,544
Depreciation at	31-Dec-24	<u>0</u>	<u>25,184</u>	<u>5,360</u>	<u>30,544</u>
Net Book Value	31-Dec-24	<u>180,000</u>	<u>0</u>	<u>0</u>	<u>180,000</u>
Net Book Value	31-Dec-23	180,000	0	0	180,000

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

31st December 2024 : None
31st December 2023 : None

Notes to the Accounts
for the year ended 31st December 2024 (continued)

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 31.12.24 £	Total 31.12.23 £
3. Incoming Resources				
a) Donations, Legacies and Similar Incoming Resources				
Gifts and Donations	5 26,751	2,707	29,458	38,005
Gift Aid Donations	3,597	0	3,597	2,466
Gift Aid Tax Rebate	2,701	0	2,701	2,624
Visiting Ministers (Offerings)		0	0	0
	33,049	2,707	35,756	43,095
b) Income from Activities for Generating Funds				
Fund Raising	0	0	0	0
	0	0	0	0
c) Investment Income				
Bank Interest	81	0	81	36
	81	0	81	36
d) Other Incoming Resources				
Other Income	238	0	238	51
Grants	750	0	750	0
	988	0	988	51
Total Incoming Resources	34,118	2,707	36,825	43,182

Notes to the Accounts
for the year ended 31st December 2024 (continued)

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 31.12.24 £	Total 31.12.23 £
4. Resources Expended				
a) Grants Payable in Furtherance of the Charitable Objects				
Overseas Mission Support	0	3,620	3,620	4,050
Overseas Missions Projects	0	0	0	0
Appeals	0	0	0	0
UK & Local Evangelism	0	0	0	0
Visiting Missionaries	0	0	0	0
AoG Dues	794	0	794	743
Mission Trip	0	1,500	1,500	0
Other	0	100	100	1,000
	794	5,220	6,014	5,793
b) Costs of Activities in Furtherance of the Charitable Objects				
Salaries and Expenses	27,612	0	27,612	26,840
Visiting Ministries	575	0	575	650
Youth	0	0	0	36
Little Acorns	0	194	194	178
Lunch Club	0	750	750	660
Insurance	0	784	784	701
Structural Work / Maintenance	0	295	295	584
Equipment Costs	0	0	0	0
Legacy Fund	0	5,313	5,313	249
Other	174	0	174	206
	28,361	7,336	35,697	30,104
c) Resources Expended on Managing and Administering the Charity				
Administration	42	0	42	49
Utilities	0	1,562	1,562	6,134
Mortgage Interest & Settlement	0	0	0	0
Depreciation	0	0	0	79
Sundries	0	4	4	14
Professional Fees	444	372	816	803
Project	0	0	0	700
	486	1,938	2,424	7,779
Total Resources Expended	29,641	14,494	44,135	43,676

Notes to the Accounts
for the year ended 31st December 2024 (continued)

5. Designated & Restricted Funds

	Balance 01-Jan-24 £	Income £	Transfer £	Expend £	Balance 31-Dec-24 £
Restricted Funds					
Youth / Children	247	0	0	0	247
Little Acorns	760	644	(500)	194	710
Lunch Club	1,741	1,398	(650)	750	1,739
	2,748	2,042	(1,150)	944	2,696

Restricted Funds

Missions	4,309	565	3,405	5,220	3,059
Building	6,420	100	8,445	8,545	6,420
	10,729	665	11,850	13,765	9,479

6. Cash at Bank and in Hand

	31-Dec-24 £	31-Dec-23 £
Current Account	29,734	36,971
Deposit Account	3,751	3,706
Property Trust Account	3,373	3,336
Cash in Hand	0	155
	36,858	44,168

7. Creditors: Amounts Falling Due Within One Year

	31-Dec-24 £	31-Dec-23 £
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-24 £	31-Dec-23 £
Assemblies of God Property Trust Mortgage	0	0
	0	0

Notes to the Accounts
for the year ended 31st December 2024 (continued)

9. Staff Costs and Numbers

	2024	2023
	£	£
Gross Wages and Salaries	27,612	26,840
Employer's National Insurance Costs (incl above)	0	0
Pension Contributions (incl above)	0	0
	<u><u>27,612</u></u>	<u><u>26,840</u></u>

The Charity had 1 employee during the financial year.

No employees received emoluments of over £50,000. (2024: 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 £27,612

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.

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