REPORT OF THE DIRECTORS AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

RISING BROOK BAPTIST CHURCH

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RISING BROOK BAPTIST CHURCH
Report of the Trustees for the Year Ended 31 December 2025

The Trustees are pleased to present their annual directors' report with the financial statements of the charity for the year ending 31 December 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102 "The Financial Reporting Standards applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities".

Introduction and Objects

Rising Brook Baptist Church is a company limited by guarantee, without a share capital and is governed by the directors, subject to the requirements of charity law.
The principal object of the Church is to promote the advancement of Christian faith.

Reference and administrative details

Charity number:	1136190
Company number:	07122684
Registered Office:	Rising Brook Baptist Church, Burton Square, Stafford, ST17 9LT

Our advisers

Accountants	Wynniatt-Husey Limited	The Old Coach House, Horse Fair, Rugeley, Staffordshire, WS15 2EL
Bankers	Lloyds Bank Plc	Market Square, Stafford, ST16 2JL

Trustees' responsibilities in relation to the financial statements
The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Mrs M A Stephenson
Mrs D E Corson
Mrs S Phillips
Mrs C A Almond
Mrs C A Summers
Mr A Yendole
Mr DJ Moore
Mr JD Marshall

Organisation
The Directors determine the general management policy of the Church under the guidelines laid down by the Baptist Union Corporation Limited. The day to day management is delegated to the Leadership Team. There have been no material changes in the policy since the last report.

Related parties and co-operation with other organisations
None of our trustees receive remuneration or benefits in kind from their work with the charity other that the Ministers.

Main achievements and performance
In reviewing 2025, a brief highlight for each key focus area is as follows.

- **Worship, Prayer & Gatherings**
  Regular worship, prayer and gatherings continue to grow and develop at all locations. We started a weekly Sunday evening service in January. To meet demand we added a Saturday night carol service to our gatherings at Christmas.
- **Children, Youth & Families**
  We expanded our staff team by adding a CYF worker based at The Crossing. We started 3rd Space Kids club for our local communities and added Create and Play holiday clubs to our regular activities. Also, DTI youth camp, youth baptisms and our regular programs both during the week and on Sundays, have enabled families to feel part of our community.
- **Church as caring family**
  We ran a wide range of courses on Tuesday nights and at other times, from Alpha through to Keys to Freedom. We have also started a regular bereavement support group.
- **Emphasising The Journey**
  Our theme for the year of more was woven into all aspects of teaching and group life.
- **Community in Action**
  We have continued to work closely with Signposts Services to bring practical support to the most vulnerable in our local communities.
- **Global Family**
  We brought our Global Family from Europe, Asia and the Middle East together for a weekend of teaching and celebration.
- **Outreach**
  We deepened our connections within the Further Faster network as a full partner to help us maintain our focus as an outward-facing church.
- **Chaplaincy**
  We joined the STAR network to increase the support we provide to those accessing our locations who struggle with addiction, helping all who come in feel safe and belong.
- **Organisational Health**
  We maintained our rhythm of regular appraisals, board meetings, planning, budgeting, training and policy reviews. A few of our ministers had a time of sabbatical during the year.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the Rising Brook Baptist Church for the purpose of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company at the end of the financial year and of the incoming resources and application of resources, including the income and expenditure of the charitable company for the period ending on that date. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to resume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financials statements comply with the Charities Act 2011 and part 15 of the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Review

The Church's funds are retained in order to finance both its activities and the maintenance and enhancements of the Church buildings. The Directors confirm that any major risks to watch the Church is exposed have been reviewed and procedures have been established to mitigate those risks.

Approved by the Church on ..... and signed on its behalf by:

S J Phillips ..... Mrs S Phillips
Director

C A Summers ..... Mrs C A Summers
Director

RISING BROOK BAPTIST CHURCH

Independent Examiner's report to the Trustees of Rising Brook Baptist Church Charitable Company

I report on the accounts of the company for the year ended 31 December 2025, which are set out on pages 2 to 11.

Respective responsibilities of trustees and examiner

The Trustees (who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required under section 144(2) of the Charities Act 2011 (the 2011 Act) and that and independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, 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 give by the Charity Commission under section 145(5)(b) if the 2011 Act; and
- To 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 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 the seeking of explanations form 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:

- Accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- The accounts do not accord with such records:
- Where accounts are prepared on an accrual's basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS 102)
- Any matter which the examiners believe should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Mr T D Mayne
For and behalf of Wynniatt-Husey Limited
Chartered Accountants & Statutory Auditor
The Old Coach House
Horse Fair
Rugeley
Staffordshire
WS15 2EL

Date.....

RISING BROOK BAPTIST CHURCH

Statement of Financial Activities
For the year ended 31 December 2025

	Notes	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Incoming Resources			
Giving Gift Aid		520,235	493,996
Sundry Income		7,265	6,366
Café & Catering Income		64,561	53,684
Room Booking Income		35,346	38,563
Other Event Income		2,395	14,551
Community Outreach		2,001	1,603
CYF Income		16,303	12,676
Grant Income		36,720	63,723
Library Income		-	-
Interest received		2,345	2,629
Project Income		878	731
Leadership School		-	-
Thank Offering		38,916	34,842
Work Done for Others		18,300	21,500
Discipleship Income		20,812	20,092
Total Incoming Resources		766,076	817,996
Total Direct Charitable Expenditure		852,838	830,841
Net Incoming /(Outgoing) Resources Before Transfer		(86,762)	(65,885)
Transfer between funds		66,621	57,482
Net Income Resources Before Exceptional Income	2	(20,141)	(8,403)
Net Movements in Funds			
Fund balances brought forward		93,488	101,891
Funds Balances Carried Forward		73,347	93,488

RISING BROOK BAPTIST CHURCH

Balance Sheet
As at 31 December 2025

	Notes	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Fixed Assets			
Tangible assets	4	0	0
		0	0
Current Assets			
Debtors	5	25,737	26,633
Cash at bank and in hand		91,881	133,728
		117,617	160,361
Creditors: amounts falling due within one year	6	33,169	35,737
Net Current Assets/(Liabilities)		84,448	124,624
Total Assets		84,448	124,624
Represented By:			
Members fees		190	190
Unrestricted funds		73,347	93,488
Designated funds	7	10,911	30,946
		84,258	124,434
		84,448	124,624

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

a) ensuring that the charitable company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006 and;
b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its profits or loss for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on ..... and were signed by:

Mrs C A Summers - Director ..... C A Summers

Mrs S Phillips- Director..... S J Phillips

RISING BROOK BAPTIST CHURCH

Notes to Financial Statements
For the year ended 31 December 2025

1) Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of Accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice Applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102 (Charities SORP (FRS 102) "The Financial Standard applicable in the UK and Republic of Ireland including the provisions of Section 1A "Small Entities" and the Companies Act 2006.

Rising Brook Baptist Church meets the definition of a public benefit entry under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost or valuation less depreciation.

Depreciation is provided at rates calculated to write off the costs of fixed assets, less their estimated residual, over their expected useful lives on the following bases:-

Fittings and furniture	10%	straight line basis

Expenditure

All expenditure is accounted for gross, and when incurred. Those expenses which are attributable to two or more expense headings are apportioned between those headings on an appropriate basis. Donations made are included in the year in which they are paid.

Income and Donations

Donations and bequests are accounted for when received by the Church. Other income is accounted for on an accruals basis as far as it is prudent to do so. Income includes tax received and recoverable.

Monies collected for and paid over to other churches and charities are not included in the Statement of Financial Activities.

Donation of Assets

Gifts of tangible assets are included in these accounts at an estimate valuation which approximates to cost. Donations are included in the income and expenditure account as such, and in the balance sheet under appropriate headings.

Fund Accounting

All monies received are for the general running of the church and no specific restriction is given by the donor. The managing trustees have transferred all retained funds to unrestricted reserves.

2) Net Incoming Resources for the year

This is stated after charging:

	2025	2024
Depreciation	-	-
Minister's salaries	170,788	161,377
Administration staff salaries	303,164	293,561
Staff pensions	13,163	15,690
Accountancy fees	3,846	3,576

3) Taxation Status

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gain Act 1992 to the extent that these are applied to its charitable objects.

4) Tangible Fixed Assets

	Plant & Machinery RBH(C&C) Ltd	Fittings & Furniture	Total
	£	£	£
Cost or valuation			
At 1 January 2025	938	136,410	137,348
Additions	-	-	-
Disposals	-	-	-
At 31 December 2025	938	136,410	137,348
Depreciation			
At 1 January 2025	938	136,410	136,937
Eliminated on disposals	-	-	-
Charge for the year	-	-	-
At 31 December 2025	938	136,410	137,348
Net Book Value			
At 31 December 2025	0	0	0
At 31 December 2024	0	0	0

5) Debtors

	2025 £	2024 £
Debtors	2,400	2,791
Income tax recoverable	10,050	9,921
DFN Transactions	0	0
Prepayments	13,286	13,921
	25,737	26,633

6) Creditors

	2025 £	2024 £
Accruals	15,314	17,455
Creditors (Rising Brook Hosp (C+C) Ltd)	2,100	2,100
Credit Card	6,064	8,449
PAYE	9,691	7,733
	33,169	35,737

7) Designated Funds

	2025 £	2024 £
Building Fund	(14,758)	(14,113)
Gambia Projects	2,019	6,200
Youth Projects	420	(2,229)
Other Overseas Projects	-	900
Local Projects	13,002	35,431
Other (Held on Behalf of Others)	10,229	4,757
	10,911	30,946

8) Reserves

	Totals £	Unrestricted Funds £	Designated Funds £	RBH(C&C) Ltd £	Members Fees £
At 1 January 2025	**124,624**	**138,508**	**30,946**	**(45,020)**	**190**
Surplus/(Deficit) for the year	**(86,762)**	**(-74,050)**		**(12,711)**	
Designated Fund Movement/transfers Between funds	**46,586**	**66,621**	**(20,035)**		
At 31 December 2025	**84,448**	**131,078**	**10,911**	**(57,731)**	**190**

9) Capital Commitments

At 31 December 2025 there were no capital commitments for which contracts had been placed or amounts authorised by the Directors.

10) Employee Number and Costs

	2025	2024
Ministers & Senior Staff	9	10
Support & Administration	17	17
	26	27

No Director has earned £40,000 p.a. or more other than the Senior Minister.

Aggregate amounts paid in respect of:

	2025	2024
	£	£
Wages	471,431	454,938
Social Security costs	36,599	27,451
Pension costs	13,163	15,690
	521,193	498,079

No Director has received remuneration or benefits in kind from the Church during the year other than the Ministers.

RISING BROOK BAPTIST CHURCH

Detailed Income Expenditure Account
For the year ended 31 December 2025

	2025 £	2024 £
Incoming Resources		
Giving – Regular	395,599	351,407
Giving – Loose Bag	6,155	9,147
Giving – One-offs £1,000+	14,500	32,290
Giving Gift Aid	103,981	101,152
Sundry Income	7,265	6,366
Café & Catering Income	64,561	53,684
Room Booking Income	35,346	38,563
Other Event Income	2,395	14,551
Community Outreach	2,001	1,603
CYF Income	16,303	12,676
Grant Income	36,720	63,723
Interest received	2,345	2,629
Library Income	-	-
Project Income	878	731
Leadership School	-	-
Discipleship Income	20,812	20,092
Work Done for Others	18,300	21,500
Thank Offering	38,916	34,842
	766,076	764,956
Resources Expended		
Salaries & Wages	521,193	498,079
Ministers & Staff Training	7,361	5,103
Minister & Staff Expenses	6,046	7,397
Sunday Services	6,170	3,260
Online Church	4,361	4,989
Events	718	15,933
Community Outreach	1,795	1,935
CYF Expenditure	12,360	9,430
Pastoral Care	579	186
Discipleship & Clusters	14,912	17,569
Local & Global Mission	86,669	52,109
Hospitality	9,278	6,598
Centre Ministry	1,099	4,728
Marketing & Communications	2,594	2,594
IT Costs	9,569	6,868
Subscriptions	7,987	6,835
Professional Fees	27,901	13,681
Rent & Rates	-	1,507
Utilities	39,006	48,196
Facilities Maintenance & Cleaning	36,985	49,279
Minibus	1,091	5,816
Photocopier, Stationary Etc	7,840	8,507
Telephone & Wifi	3,257	3,617
Library	-	-

RISING BROOK BAPTIST CHURCH

Detailed Income Expenditure Account Continued
For the year ended 31 December 2025

	2025 £	2024 £
Safeguarding	1,459	1,618
Grant Expenditure	-	-
Leadership School	-	-
Thank Offering Expenditure	14,405	27,424
Project Expenditure	806	731
Café & Catering Non-staff Costs	25,449	23,763
Conferencing Non-staff Costs	1,771	3,073
Miscellaneous	178	16
Depreciation	-	-
	852,838	830,841
Net expenses over receipts to be carried forward	(86,762)	(65,885)

This page does not form part of the statutory financial statements.