

ROCK COMMUNITY CHURCH

England & Wales · Charity number 1050624

Details

Other names	DEVIZES CHRISTIAN FELLOWSHIP, THE LIGHTHOUSE CENTRE (DEVIZES)
Status	Registered
Legal form	Other
Registered	1995-11-13
Register	View on the Charity Commission register

Contact

Address	Salem Chapel New Park Street Devizes SN10 1DY
Phone	07827015416
Email	info@rockcomchurch.org.uk
Website	www.rockcomchurch.org.uk

Activities

Objects: THE OBJECTS OF THE CHURCH ARE FOR THE BENEFIT OF THE PUBLIC:(A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME MAY THINK FIT;(B) TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME THINK FIT; AND(C) TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME MAY THINK FIT.

Activities: Our activities include: Sunday worship and midweek groups for fellowship, teaching and prayer Childrens groups Parent and Toddler group Support and fundraising for Christian charities and missionary work overseas and in the UK Pastoral support and Christian counselling Courses that include: enquirers, Christian discipleship, parenting, pre-marriage

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** IN PRACTICE DEVIZES
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£34,118	£40,342	-	-
2023-12-31	£43,182	£43,676	-	-
2022-12-31	£51,708	£46,966	-	-
2021-12-31	£32,104	£27,812	-	-
2020-12-31	£43,565	£41,987	-	-

Trustees

Name	Role	Appointed
Rev DAVID SAMUEL FIDDY MA	Chair	2007-01-02
Caroline L Reid		2018-05-03
Christopher Stephen Robert Horwood		2025-01-31
WENDY DOREEN HODDER		

ROCK COMMUNITY CHURCH

England & Wales - Charity number 1050624

Accounts

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

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

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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
	27,612	26,840

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.

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

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state whether particular matters have come to my attention.

Basis of independent examiner's report

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Date: 21 March 2025

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ROCK COMMUNITY CHURCH

England & Wales - Charity number 1050624

Accounts

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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.

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For and on behalf of the Management Trustees



Rev David Fiddy MA, Chairman

26 June 2024



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Registered Charity: 1050624

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FOR THE YEAR ENDED 31ST DECEMBER 2023

**Luke Silver
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Mobile: 07710 456376

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

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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

<u>Balance Sheet</u>	Notes	2023		2022	
		£	£	£	£
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	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			<u><u>224,168</u></u>		<u><u>224,662</u></u>
Capital and Reserves					
Income Funds:					
General Fund			213,088		204,009
Designated Funds	5		0		0
Restricted Funds	5		11,080		20,653
			<u><u>224,168</u></u>		<u><u>224,662</u></u>

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

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

ROCK COMMUNITY CHURCH

England & Wales - Charity number 1050624

Accounts

TRUSTEES ANNUAL REPORT FOR THE FINANCIAL YEAR

1st January 2022 TO 31st December 2022

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, the trustees are pleased that the mortgage on the building has been totally redeemed and the release of the monies has helped in covering the budget.

The Church Council has meet 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.

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

30 May 2023



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 2022

**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 2022

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: 31 March 2023

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: 31 March 2023

ROCK COMMUNITY CHURCH
REPORT OF THE TRUSTEES AND CHURCH COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER 2022

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: David S Fiddy

Date: 25 April 2023

Rock Community Church

**Statement of Financial Activities
for the year ended 31st December 2022**

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 31.12.22 £	Total 31.12.21 £
<u>Resources Arising</u>					
Donations, Legacies and Similar Incoming Resources	3a	33,932	17,673	51,605	34,942
Income from Activities for Generating Funds	3b	0	0	0	0
Investment Income	3c	2	0	2	1
Other Incoming Resources	3d	101	0	101	16
Total Incoming Resources		<u>34,035</u>	<u>17,673</u>	<u>51,708</u>	<u>34,959</u>
<u>Resources Used</u>					
Direct Charitable Expenditure					
Grants Payable in Furtherance of the Charitable Objects	4a	661	5,600	6,261	7,120
Costs of Activities in Furtherance of the Charitable Objects	4b	26,534	1,755	28,289	29,697
Resources Expended on Managing and Administering the Charity	4c	512	11,904	12,416	4,052
Total Resources Expended		<u>27,707</u>	<u>19,259</u>	<u>46,966</u>	<u>40,869</u>
Net Movement in Funds		<u>6,328</u>	<u>(1,586)</u>	<u>4,742</u>	<u>(5,910)</u>
Fund Balances b/fwd at 01.01.22		197,681	22,239	219,920	219,920
Transfers				0	0
Gains and Losses Building Valuation		0	0	0	0
Fund Balances c/fwd at 31.12.22		<u>204,009</u>	<u>20,653</u>	<u>224,662</u>	<u>214,010</u>

Rock Community Church

<u>Balance Sheet</u>	Notes	2022		2021	
		£	£	£	£
Fixed Assets					
Tangible Assets	2		180,079		180,105
			<u>180,079</u>		<u>180,105</u>
Current Assets					
Cash at Bank & In Hand	6	44,583		40,603	
Creditors: amounts falling due within one year	7		0		0
Net Current Assets			44,583		40,603
Total Assets less current liabilities			224,662		220,708
Creditors: amounts falling due in more than a year	8		0		6,698
Net Assets			<u><u>224,662</u></u>		<u><u>214,010</u></u>
Capital and Reserves					
Income Funds:					
General Fund			204,009		201,973
Designated Funds	5		0		0
Restricted Funds	5		20,653		12,037
			<u><u>224,662</u></u>		<u><u>214,010</u></u>

Rock Community Church
Notes to the Accounts
for the year ended 31st December 2022

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-22	180,000	25,184	5,360	210,544
Revaluation		0	0	0	0
Cost at	31-Dec-22	<u>180,000</u>	<u>25,184</u>	<u>5,360</u>	<u>210,544</u>
Depreciation					
Charge	01-Jan-22	0	25,108	5,331	30,439
Depreciation at	31-Dec-22	<u>0</u>	<u>25,127</u>	<u>5,338</u>	<u>30,465</u>
Net Book Value	31-Dec-22	<u>180,000</u>	<u>57</u>	<u>22</u>	<u>180,079</u>
Net Book Value	31-Dec-21	180,000	76	29	180,105

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

31st December 2022 : None
31st December 2021 : None

Notes to the Accounts
for the year ended 31st December 2021 (continued)

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 31.12.22 £	Total 31.12.21 £
3. Incoming Resources				
a) Donations, Legacies and Similar Incoming Resources				
Gifts and Donations	5 28,652	17,673	46,325	31,229
Gift Aid Donations	1,840	0	1,840	3,420
Gift Aid Tax Rebate	3,440	0	3,440	293
Visiting Ministers (Offerings)	0	0	0	0
	33,932	17,673	51,605	34,942
b) Income from Activities for Generating Funds				
Fund Raising	0	0	0	0
	0	0	0	0
c) Investment Income				
Bank Interest	2	0	2	1
	2	0	2	1
d) Other Incoming Resources				
Other Income	101	0	101	16
Grants	0	0	0	0
	101	0	101	16
Total Incoming Resources	34,035	17,673	51,708	34,959

Notes to the Accounts
for the year ended 31st December 2022 (continued)

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 31.12.22 £	Total 31.12.21 £
4. Resources Expended				
a) Grants Payable in Furtherance of the Charitable Objects				
Overseas Mission Support	0	4,300	4,300	5,500
Overseas Missions Projects	0	0	0	0
Appeals	0	0	0	0
UK & Local Evangelism	0	250	250	75
Visiting Missionaries	0	0	0	0
AoG Dues	661	0	661	945
Other	0	1,050	1,050	600
	661	5,600	6,261	7,120
b) Costs of Activities in Furtherance of the Charitable Objects				
Salaries and Expenses	26,265	0	26,265	26,133
Visiting Ministries	150	0	150	30
Youth	0	5	5	0
Little Acorns	0	90	90	5
Lunch Club	0	312	312	5
Insurance	0	626	626	592
Structural Work / Maintenance	0	171	171	2,283
Equipment Costs	0	0	0	0
Legacy Fund	0	551	551	480
Other	119	0	119	169
	26,534	1,755	28,289	29,697
c) Resources Expended on Managing and Administering the Charity				
Administration	48	0	48	64
Utilities	0	2,062	2,062	2,205
Mortgage Interest & Settlement	0	6,185	6,185	738
Depreciation	19	0	19	36
Sundries	0	143	143	103
Professional Fees	445	406	851	906
Project	0	3,108	3,108	0
	512	11,904	12,416	4,052
Total Resources Expended	27,707	19,259	46,966	40,869

Notes to the Accounts
for the year ended 31st December 2022 (continued)

5. Designated & Restricted Funds

	Balance 01-Jan-22 £	Income £	Transfer £	Expend £	Balance 31-Dec-22 £
Restricted Funds					
Youth / Children	258	30	0	5	283
Little Acorns	271	155	0	90	336
Lunch Club	409	493	0	312	590
	938	678	0	407	1,209

Restricted Funds

Missions	7,197	200	3,393	5,600	5,190
Building	8,437	245	4,954	6,516	7,120
	15,634	445	8,347	12,116	12,310

6. Cash at Bank and in Hand

	31-Dec-22 £	31-Dec-21 £
Current Account	37,577	33,599
Deposit Account	3,674	3,672
Property Trust Account	3,332	3,332
Cash in Hand	0	0
	44,583	40,603

7. Creditors: Amounts Falling Due Within One Year

	31-Dec-22 £	31-Dec-21 £
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-22 £	31-Dec-21 £
Assemblies of God Property Trust Mortgage	0	6,698
	0	6,698

Notes to the Accounts
for the year ended 31st December 2022 (continued)

9. Staff Costs and Numbers

	2022	2021
	£	£
Gross Wages and Salaries	26,265	26,133
Employer's National Insurance Costs (incl above)	0	0
Pension Contributions (incl above)	0	0
	<u>26,265</u>	<u>26,133</u>

The Charity had 1 employee during the financial year.

No employees received emoluments of over £50,000. (2020: 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 £26,265

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.

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 2022

**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 2022

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: 31 March 2023

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: 31 March 2023

ROCK COMMUNITY CHURCH
REPORT OF THE TRUSTEES AND CHURCH COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER 2022

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: David S Fiddy

Date: 25 April 2023

Rock Community Church

**Statement of Financial Activities
for the year ended 31st December 2022**

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 31.12.22 £	Total 31.12.21 £
<u>Resources Arising</u>					
Donations, Legacies and Similar Incoming Resources	3a	33,932	17,673	51,605	34,942
Income from Activities for Generating Funds	3b	0	0	0	0
Investment Income	3c	2	0	2	1
Other Incoming Resources	3d	101	0	101	16
Total Incoming Resources		<u>34,035</u>	<u>17,673</u>	<u>51,708</u>	<u>34,959</u>
<u>Resources Used</u>					
Direct Charitable Expenditure					
Grants Payable in Furtherance of the Charitable Objects	4a	661	5,600	6,261	7,120
Costs of Activities in Furtherance of the Charitable Objects	4b	26,534	1,755	28,289	29,697
Resources Expended on Managing and Administering the Charity	4c	512	11,904	12,416	4,052
Total Resources Expended		<u>27,707</u>	<u>19,259</u>	<u>46,966</u>	<u>40,869</u>
Net Movement in Funds		<u>6,328</u>	<u>(1,586)</u>	<u>4,742</u>	<u>(5,910)</u>
Fund Balances b/fwd at 01.01.22		197,681	22,239	219,920	219,920
Transfers				0	0
Gains and Losses Building Valuation		0	0	0	0
Fund Balances c/fwd at 31.12.22		<u>204,009</u>	<u>20,653</u>	<u>224,662</u>	<u>214,010</u>

Rock Community Church

<u>Balance Sheet</u>	Notes	2022		2021	
		£	£	£	£
Fixed Assets					
Tangible Assets	2		180,079		180,105
			<u>180,079</u>		<u>180,105</u>
Current Assets					
Cash at Bank & In Hand	6	44,583		40,603	
Creditors: amounts falling due within one year	7		0		0
Net Current Assets			44,583		40,603
Total Assets less current liabilities			224,662		220,708
Creditors: amounts falling due in more than a year	8		0		6,698
Net Assets			<u><u>224,662</u></u>		<u><u>214,010</u></u>
Capital and Reserves					
Income Funds:					
General Fund			204,009		201,973
Designated Funds	5		0		0
Restricted Funds	5		20,653		12,037
			<u><u>224,662</u></u>		<u><u>214,010</u></u>

Rock Community Church
Notes to the Accounts
for the year ended 31st December 2022

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-22	180,000	25,184	5,360	210,544
Revaluation		0	0	0	0
Cost at	31-Dec-22	<u>180,000</u>	<u>25,184</u>	<u>5,360</u>	<u>210,544</u>
Depreciation					
Charge	01-Jan-22	0	25,108	5,331	30,439
Depreciation at	31-Dec-22	<u>0</u>	<u>25,127</u>	<u>5,338</u>	<u>30,465</u>
Net Book Value	31-Dec-22	<u>180,000</u>	<u>57</u>	<u>22</u>	<u>180,079</u>
Net Book Value	31-Dec-21	180,000	76	29	180,105

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

31st December 2022 : None
31st December 2021 : None

Notes to the Accounts
for the year ended 31st December 2021 (continued)

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 31.12.22 £	Total 31.12.21 £
3. Incoming Resources				
a) Donations, Legacies and Similar Incoming Resources				
Gifts and Donations	5 28,652	17,673	46,325	31,229
Gift Aid Donations	1,840	0	1,840	3,420
Gift Aid Tax Rebate	3,440	0	3,440	293
Visiting Ministers (Offerings)	0	0	0	0
	33,932	17,673	51,605	34,942
b) Income from Activities for Generating Funds				
Fund Raising	0	0	0	0
	0	0	0	0
c) Investment Income				
Bank Interest	2	0	2	1
	2	0	2	1
d) Other Incoming Resources				
Other Income	101	0	101	16
Grants	0	0	0	0
	101	0	101	16
Total Incoming Resources	34,035	17,673	51,708	34,959

Notes to the Accounts
for the year ended 31st December 2022 (continued)

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 31.12.22 £	Total 31.12.21 £
4. Resources Expended				
a) Grants Payable in Furtherance of the Charitable Objects				
Overseas Mission Support	0	4,300	4,300	5,500
Overseas Missions Projects	0	0	0	0
Appeals	0	0	0	0
UK & Local Evangelism	0	250	250	75
Visiting Missionaries	0	0	0	0
AoG Dues	661	0	661	945
Other	0	1,050	1,050	600
	661	5,600	6,261	7,120
b) Costs of Activities in Furtherance of the Charitable Objects				
Salaries and Expenses	26,265	0	26,265	26,133
Visiting Ministries	150	0	150	30
Youth	0	5	5	0
Little Acorns	0	90	90	5
Lunch Club	0	312	312	5
Insurance	0	626	626	592
Structural Work / Maintenance	0	171	171	2,283
Equipment Costs	0	0	0	0
Legacy Fund	0	551	551	480
Other	119	0	119	169
	26,534	1,755	28,289	29,697
c) Resources Expended on Managing and Administering the Charity				
Administration	48	0	48	64
Utilities	0	2,062	2,062	2,205
Mortgage Interest & Settlement	0	6,185	6,185	738
Depreciation	19	0	19	36
Sundries	0	143	143	103
Professional Fees	445	406	851	906
Project	0	3,108	3,108	0
	512	11,904	12,416	4,052
Total Resources Expended	27,707	19,259	46,966	40,869

Notes to the Accounts
for the year ended 31st December 2022 (continued)

5. Designated & Restricted Funds

	Balance 01-Jan-22 £	Income £	Transfer £	Expend £	Balance 31-Dec-22 £
Restricted Funds					
Youth / Children	258	30	0	5	283
Little Acorns	271	155	0	90	336
Lunch Club	409	493	0	312	590
	938	678	0	407	1,209

Restricted Funds

Missions	7,197	200	3,393	5,600	5,190
Building	8,437	245	4,954	6,516	7,120
	15,634	445	8,347	12,116	12,310

6. Cash at Bank and in Hand

	31-Dec-22 £	31-Dec-21 £
Current Account	37,577	33,599
Deposit Account	3,674	3,672
Property Trust Account	3,332	3,332
Cash in Hand	0	0
	44,583	40,603

7. Creditors: Amounts Falling Due Within One Year

	31-Dec-22 £	31-Dec-21 £
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-22 £	31-Dec-21 £
Assemblies of God Property Trust Mortgage	0	6,698
	0	6,698

Notes to the Accounts
for the year ended 31st December 2022 (continued)

9. Staff Costs and Numbers

	2022	2021
	£	£
Gross Wages and Salaries	26,265	26,133
Employer's National Insurance Costs (incl above)	0	0
Pension Contributions (incl above)	0	0
	<u><u>26,265</u></u>	<u><u>26,133</u></u>

The Charity had 1 employee during the financial year.

No employees received emoluments of over £50,000. (2020: 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 £26,265

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.

ROCK COMMUNITY CHURCH

England & Wales - Charity number 1050624

Accounts

TRUSTEES ANNUAL REPORT FOR THE FINANCIAL YEAR

1st January 2021 TO 31st December 2021

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

This year began like 2020 with restrictions in place due to the Covid19 pandemic but the Trustees were pleased to be able to open the building in line with government guidelines having put into place strict safeguards that sought to minimise the spread of the virus. The trustees took measures to ensure that the building complied with the latest electrical regulations.

The management trustees applied to HMRC for their own reference number to deal with all matters in relation to Gift Aid and are pleased to say that HMRC granted this request. The trustees have since sought to make at least two Gift Aid claims and a Small Gift Aid Donations Scheme claim.

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.

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

02 September 2022



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 2021

**Luke Silver
Accountancy & Taxation Services
12 Oliver Street
Pontypridd
Mid Glamorgan
CF37 2RD**

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 2021

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: 1 March 2022

Luke Silver, HNC Business & Finance
Accountancy Practitioner

12 Oliver Street, Pontypridd, Mid Glamorgan. CF37 2RD

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: 1 March 2022

ROCK COMMUNITY CHURCH

**REPORT OF THE TRUSTEES AND CHURCH COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER 2021**

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

Date: 06 Apr 2022

Rock Community Church

**Statement of Financial Activities
for the year ended 31st December 2021**

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 31.12.21 £	Total 31.12.20 £
<u>Resources Arising</u>					
Donations, Legacies and Similar Incoming Resources	3a	32,087	2,855	34,942	43,547
Income from Activities for Generating Funds	3b	0	0	0	0
Investment Income	3c	1	0	1	2
Other Incoming Resources	3d	16	0	16	16
Total Incoming Resources		32,104	2,855	34,959	43,565
<u>Resources Used</u>					
Direct Charitable Expenditure					
Grants Payable in Furtherance of the Charitable Objects	4a	945	6,175	7,120	6,247
Costs of Activities in Furtherance of the Charitable Objects	4b	26,332	3,365	29,697	31,680
Resources Expended on Managing and Administering the Charity	4c	535	3,517	4,052	4,060
Total Resources Expended		27,812	13,057	40,869	41,987
Net Movement in Funds		4,292	(10,202)	(5,910)	1,578
Fund Balances b/fwd at 01.01.21		197,681	22,239	219,920	218,342
Transfers				0	0
Gains and Losses Building Valuation		0	0	0	0
Fund Balances c/fwd at 31.12.21		201,973	12,037	214,010	219,920

Rock Community Church

Balance Sheet

	Notes	2021		2020	
		£	£	£	£
Fixed Assets					
Tangible Assets	2		180,105		180,141
			180,105		180,141
Current Assets					
Cash at Bank & In Hand	6	40,603		51,138	
Creditors: amounts falling due within one year	7	0		0	
Net Current Assets			40,603		51,138
Total Assets less current liabilities			220,708		231,279
Creditors: amounts falling due in more than a year	8		6,698		11,359
Net Assets			214,010		219,920
Capital and Reserves					
Income Funds:					
General Fund			201,973		197,681
Designated Funds	5		0		0
Restricted Funds	5		12,037		22,239
			214,010		219,920

Rock Community Church
Notes to the Accounts
for the year ended 31st December 2021

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 £	2021 Total £
Equipment					
Cost	01-Jan-21	180,000	25,184	5,360	210,544
Revaluation			0	0	0
Cost at	31-Dec-21	<u>180,000</u>	<u>25,184</u>	<u>5,360</u>	<u>210,544</u>
Depreciation					
Charge	01-Jan-21	0	25,082	5,321	30,403
Depreciation at	31-Dec-21	<u>0</u>	<u>25,108</u>	<u>5,331</u>	<u>30,439</u>
Net Book Value	31-Dec-21	<u>180,000</u>	<u>76</u>	<u>29</u>	<u>180,105</u>
Net Book Value	31-Dec-20	180,000	102	39	180,141

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

31st December 2021 : None

31st December 2020 : None

Notes to the Accounts
for the year ended 31st December 2021 (continued)

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 31.12.21 £	Total 31.12.20 £
3. Incoming Resources				
a) Donations, Legacies and Similar Incoming Resources				
Gifts and Donations	5 28,374	2,855	31,229	36,385
Gift Aid Donations	3,420	0	3,420	4,355
Gift Aid Tax Rebate	293	0	293	2,807
Visiting Ministers (Offerings)	0	0	0	0
	32,087	2,855	34,942	43,547
b) Income from Activities for Generating Funds				
Fund Raising	0	0	0	0
	0	0	0	0
c) Investment Income				
Bank Interest	1	0	1	2
	1	0	1	2
d) Other Incoming Resources				
Other Income	16	0	16	16
Grants	0	0	0	0
	16	0	16	16
Total Incoming Resources	32,104	2,855	34,959	43,565

Notes to the Accounts
for the year ended 31st December 2021 (continued)

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 31.12.21 £	Total 31.12.20 £
4. Resources Expended				
a) Grants Payable in Furtherance of the Charitable Objects				
Overseas Mission Support	0	5,500	5,500	4,400
Overseas Missions Projects	0	0	0	0
Appeals	0	0	0	0
UK & Local Evangelism	0	75	75	280
Visiting Missionaries	0	0	0	0
AoG Dues	945	0	945	967
Other	0	600	600	600
	945	6,175	7,120	6,247
b) Costs of Activities in Furtherance of the Charitable Objects				
Salaries and Expenses	26,133	0	26,133	25,618
Visiting Ministries	30	0	30	0
Youth	0	0	0	0
Little Acorns	0	5	5	94
Lunch Club	0	5	5	105
Insurance	0	592	592	612
Structural Work / Maintenance	0	2,283	2,283	4,883
Equipment Costs	0	0	0	0
Legacy Fund	0	480	480	0
Other	169	0	169	368
	26,332	3,365	29,697	31,680
c) Resources Expended on Managing and Administering the Charity				
Administration	64	0	64	45
Utilities	0	2,205	2,205	2,020
Mortgage Interest	0	738	738	1,023
Depreciation	26	10	36	47
Sundries	0	103	103	200
Professional Fees	445	461	906	725
	535	3,517	4,052	4,060
Total Resources Expended	27,812	13,057	40,869	41,987

Notes to the Accounts
for the year ended 31st December 2021 (continued)

5. Designated & Restricted Funds

	Balance 01-Jan-21 £	Income £	Transfer £	Expend £	Balance 31-Dec-21 £
Restricted Funds					
Youth / Children	258	0	0	0	258
Little Acorns	276	0	0	5	271
Lunch Club	664	0	(250)	5	409
	1,198	0	(250)	10	938

Restricted Funds

Missions	10,114	50	3,208	6,175	7,197
Building	10,927	20	8,533	11,043	8,437
	21,041	70	11,741	17,218	15,634

6. Cash at Bank and in Hand

	31-Dec-21 £	31-Dec-20 £
Current Account	33,599	44,134
Deposit Account	3,672	3,672
Property Trust Account	3,332	3,332
Cash in Hand	0	0
	40,603	51,138

7. Creditors: Amounts Falling Due Within One Year

	31-Dec-21 £	31/12/20120 £
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-21 £	31-Dec-20 £
Assemblies of God Property Trust Mortgage	6,698	11,359
	6,698	11,359

Notes to the Accounts
for the year ended 31st December 2021 (continued)

9. Staff Costs and Numbers

	2021	2020
	£	£
Gross Wages and Salaries	26,133	25,618
Employer's National Insurance Costs (incl above)	0	0
Pension Contributions (incl above)	0	0
	<u>26,133</u>	<u>25,618</u>

The Charity had 1 employee during the financial year.

No employees received emoluments of over £50,000. (2020: 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 £26,133

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.

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 2021

**Luke Silver
Accountancy & Taxation Services
12 Oliver Street
Pontypridd
Mid Glamorgan
CF37 2RD**

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 2021

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: 1 March 2022

Luke Silver, HNC Business & Finance
Accountancy Practitioner

12 Oliver Street, Pontypridd, Mid Glamorgan. CF37 2RD

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: 1 March 2022

ROCK COMMUNITY CHURCH

**REPORT OF THE TRUSTEES AND CHURCH COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER 2021**

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

Date: 06 Apr 2022

Rock Community Church

**Statement of Financial Activities
for the year ended 31st December 2021**

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 31.12.21 £	Total 31.12.20 £
<u>Resources Arising</u>					
Donations, Legacies and Similar Incoming Resources	3a	32,087	2,855	34,942	43,547
Income from Activities for Generating Funds	3b	0	0	0	0
Investment Income	3c	1	0	1	2
Other Incoming Resources	3d	16	0	16	16
Total Incoming Resources		32,104	2,855	34,959	43,565
<u>Resources Used</u>					
Direct Charitable Expenditure					
Grants Payable in Furtherance of the Charitable Objects	4a	945	6,175	7,120	6,247
Costs of Activities in Furtherance of the Charitable Objects	4b	26,332	3,365	29,697	31,680
Resources Expended on Managing and Administering the Charity	4c	535	3,517	4,052	4,060
Total Resources Expended		27,812	13,057	40,869	41,987
Net Movement in Funds		4,292	(10,202)	(5,910)	1,578
Fund Balances b/fwd at 01.01.21		197,681	22,239	219,920	218,342
Transfers				0	0
Gains and Losses Building Valuation		0	0	0	0
Fund Balances c/fwd at 31.12.21		201,973	12,037	214,010	219,920

Rock Community Church

Balance Sheet

	Notes	2021		2020	
		£	£	£	£
Fixed Assets					
Tangible Assets	2		180,105		180,141
			180,105		180,141
Current Assets					
Cash at Bank & In Hand	6	40,603		51,138	
Creditors: amounts falling due within one year	7	0		0	
Net Current Assets			40,603		51,138
Total Assets less current liabilities			220,708		231,279
Creditors: amounts falling due in more than a year	8		6,698		11,359
Net Assets			214,010		219,920
Capital and Reserves					
Income Funds:					
General Fund			201,973		197,681
Designated Funds	5		0		0
Restricted Funds	5		12,037		22,239
			214,010		219,920

Rock Community Church
Notes to the Accounts
for the year ended 31st December 2021

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 £	2021 Total £
Equipment					
Cost	01-Jan-21	180,000	25,184	5,360	210,544
Revaluation			0	0	0
Cost at	31-Dec-21	<u>180,000</u>	<u>25,184</u>	<u>5,360</u>	<u>210,544</u>
Depreciation					
Charge	01-Jan-21	0	25,082	5,321	30,403
Depreciation at	31-Dec-21	<u>0</u>	<u>25,108</u>	<u>5,331</u>	<u>30,439</u>
Net Book Value	31-Dec-21	<u>180,000</u>	<u>76</u>	<u>29</u>	<u>180,105</u>
Net Book Value	31-Dec-20	180,000	102	39	180,141

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

31st December 2021 : None

31st December 2020 : None

Notes to the Accounts
for the year ended 31st December 2021 (continued)

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 31.12.21 £	Total 31.12.20 £
3. Incoming Resources				
a) Donations, Legacies and Similar Incoming Resources				
Gifts and Donations	5 28,374	2,855	31,229	36,385
Gift Aid Donations	3,420	0	3,420	4,355
Gift Aid Tax Rebate	293	0	293	2,807
Visiting Ministers (Offerings)	0	0	0	0
	32,087	2,855	34,942	43,547
b) Income from Activities for Generating Funds				
Fund Raising	0	0	0	0
	0	0	0	0
c) Investment Income				
Bank Interest	1	0	1	2
	1	0	1	2
d) Other Incoming Resources				
Other Income	16	0	16	16
Grants	0	0	0	0
	16	0	16	16
Total Incoming Resources	32,104	2,855	34,959	43,565

Notes to the Accounts
for the year ended 31st December 2021 (continued)

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 31.12.21 £	Total 31.12.20 £
4. Resources Expended				
a) Grants Payable in Furtherance of the Charitable Objects				
Overseas Mission Support	0	5,500	5,500	4,400
Overseas Missions Projects	0	0	0	0
Appeals	0	0	0	0
UK & Local Evangelism	0	75	75	280
Visiting Missionaries	0	0	0	0
AoG Dues	945	0	945	967
Other	0	600	600	600
	945	6,175	7,120	6,247
b) Costs of Activities in Furtherance of the Charitable Objects				
Salaries and Expenses	26,133	0	26,133	25,618
Visiting Ministries	30	0	30	0
Youth	0	0	0	0
Little Acorns	0	5	5	94
Lunch Club	0	5	5	105
Insurance	0	592	592	612
Structural Work / Maintenance	0	2,283	2,283	4,883
Equipment Costs	0	0	0	0
Legacy Fund	0	480	480	0
Other	169	0	169	368
	26,332	3,365	29,697	31,680
c) Resources Expended on Managing and Administering the Charity				
Administration	64	0	64	45
Utilities	0	2,205	2,205	2,020
Mortgage Interest	0	738	738	1,023
Depreciation	26	10	36	47
Sundries	0	103	103	200
Professional Fees	445	461	906	725
	535	3,517	4,052	4,060
Total Resources Expended	27,812	13,057	40,869	41,987

Notes to the Accounts
for the year ended 31st December 2021 (continued)

5. Designated & Restricted Funds

	Balance 01-Jan-21 £	Income £	Transfer £	Expend £	Balance 31-Dec-21 £
Restricted Funds					
Youth / Children	258	0	0	0	258
Little Acorns	276	0	0	5	271
Lunch Club	664	0	(250)	5	409
	1,198	0	(250)	10	938

Restricted Funds

Missions	10,114	50	3,208	6,175	7,197
Building	10,927	20	8,533	11,043	8,437
	21,041	70	11,741	17,218	15,634

6. Cash at Bank and in Hand

	31-Dec-21 £	31-Dec-20 £
Current Account	33,599	44,134
Deposit Account	3,672	3,672
Property Trust Account	3,332	3,332
Cash in Hand	0	0
	40,603	51,138

7. Creditors: Amounts Falling Due Within One Year

	31-Dec-21 £	31/12/20120 £
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-21 £	31-Dec-20 £
Assemblies of God Property Trust Mortgage	6,698	11,359
	6,698	11,359

Notes to the Accounts
for the year ended 31st December 2021 (continued)

9. Staff Costs and Numbers

	2021	2020
	£	£
Gross Wages and Salaries	26,133	25,618
Employer's National Insurance Costs (incl above)	0	0
Pension Contributions (incl above)	0	0
	<u>26,133</u>	<u>25,618</u>

The Charity had 1 employee during the financial year.

No employees received emoluments of over £50,000. (2020: 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 £26,133

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.

ROCK COMMUNITY CHURCH

England & Wales - Charity number 1050624

Accounts

TRUSTEES ANNUAL REPORT FOR THE FINANCIAL YEAR

1st January 2020 TO 31st December 2020

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

This year has been particularly difficult with the Covid19 pandemic meaning that most of the year has been spent using online meetings rather than meeting in person. The Church Council were swift in closing and stopping the use of the building and have sought throughout the year to meet on a regular basis to ensure that matters relating to the charity and its working life were operating as effectively as possible through the restrictions that were imposed by government. The Church Council has kept minutes of these meetings and has sought at all times to remain compliant with applicable charity law. The management trustees have been very grateful for all of the contributions the volunteers have given when the charity was operating normally and when it was closed. The trustees are also grateful to those who have continued to give their financial contributions into the life of the charity and were pleased to end the year with a small surplus amid what has been a difficult year.

During the lockdown, the fabric and installations of the building were inspected and updated or renovated. This applied particularly to the electrical installations, the roof of the rear hall and kitchen, and decorating within the main hall, corridors, kitchen and toilet areas. The work undertaken ensured that the building was Covid19 safe as and when we were able to open to our worshippers within the restrictions imposed by the government. The trustees put into place any necessary licences to ensure that the online meetings that were held, followed and adhered to applicable law and best practice.

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.

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 has 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

15 June 2021



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 2020

**Luke Silver
Accountancy & Taxation Services
1 Eastcote Road
Tiffield
Towcester
Northamptonshire
NN12 8AS**

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 2020

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: 15 February 2021

Luke Silver, HNC Business & Finance
Accountancy Practitioner

1 Eastcote Road, Tiffield, Towcester, Northamptonshire. NN12 8AS

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: 15 February 2021

ROCK COMMUNITY CHURCH

**REPORT OF THE TRUSTEES AND CHURCH COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER 2020**

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

Date: 17th March 2021

Rock Community Church

**Statement of Financial Activities
for the year ended 31st December 2020**

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 31.12.20 £	Total 31.12.19 £
<u>Resources Arising</u>					
Donations, Legacies and Similar Incoming Resources	3a	42,886	661	43,547	77,754
Income from Activities for Generating Funds	3b	0	0	0	0
Investment Income	3c	2	0	2	2
Other Incoming Resources	3d	16	0	16	1,708
Total Incoming Resources		42,904	661	43,565	79,464
<u>Resources Used</u>					
Direct Charitable Expenditure					
Grants Payable in Furtherance of the Charitable Objects	4a	967	5,280	6,247	5,548
Costs of Activities in Furtherance of the Charitable Objects	4b	25,986	5,694	31,680	29,221
Resources Expended on Managing and Administering the Charity	4c	724	3,336	4,060	4,941
Total Resources Expended		27,677	14,310	41,987	39,710
Net Movement in Funds		15,227	(13,649)	1,578	39,754
Fund Balances b/fwd at 01.01.20		152,605	65,737	218,342	178,588
Transfers		29,849	(29,849)	0	0
Gains and Losses Building Valuation		0	0	0	0
Fund Balances c/fwd at 31.12.20		197,681	22,239	219,920	218,342

Rock Community Church

<u>Balance Sheet</u>	Notes	2020		2019	
		£	£	£	£
Fixed Assets					
Tangible Assets	2		180,141		180,188
			<u>180,141</u>		<u>180,188</u>
Current Assets					
Cash at Bank & In Hand	6	51,138		53,891	
Creditors: amounts falling due within one year	7	0		0	
Net Current Assets			51,138		53,891
Total Assets less current liabilities			231,279		234,079
Creditors: amounts falling due in more than a year	8		11,359		15,737
Net Assets			<u><u>219,920</u></u>		<u><u>218,342</u></u>
Capital and Reserves					
Income Funds:					
General Fund			197,681		152,605
Designated Funds	5		0		0
Restricted Funds	5		22,239		65,737
			<u>219,920</u>		<u>218,342</u>

Rock Community Church
Notes to the Accounts
for the year ended 31st December 2020

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 £	2019 Total £
Equipment					
Cost	01-Jan-20	180,000	25,184	5,360	210,544
Revaluation			0	0	0
Cost at	31-Dec-20	<u>180,000</u>	<u>25,184</u>	<u>5,360</u>	<u>210,544</u>
Depreciation					
Charge	01-Jan-20	0	25,048	5,308	30,356
Depreciation at	31-Dec-20	<u>0</u>	<u>25,082</u>	<u>5,321</u>	<u>30,403</u>
Net Book Value	31-Dec-20	<u>180,000</u>	<u>102</u>	<u>39</u>	<u>180,141</u>
Net Book Value	31-Dec-19	180,000	136	52	180,188

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

31st December 2020 : None

31st December 2019 : None

Notes to the Accounts
for the year ended 31st December 2020 (continued)

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 31.12.20 £	Total 31.12.19 £
3. Incoming Resources				
a) Donations, Legacies and Similar Incoming Resources				
Gifts and Donations	5 35,724	661	36,385	68,532
Gift Aid Donations	4,355	0	4,355	5,902
Gift Aid Tax Rebate	2,807	0	2,807	3,320
Visiting Ministers (Offerings)	0	0	0	0
	42,886	661	43,547	77,754
b) Income from Activities for Generating Funds				
Fund Raising	0	0	0	0
	0	0	0	0
c) Investment Income				
Bank Interest	2	0	2	2
	2	0	2	2
d) Other Incoming Resources				
Other Income	16	0	16	1,708
Grants	0	0	0	0
	16	0	16	1,708
Total Incoming Resources	42,904	661	43,565	79,464

**Notes to the Accounts
for the year ended 31st December 2020 (continued)**

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 31.12.20 £	Total 31.12.19 £
4. Resources Expended				
a) Grants Payable in Furtherance of the Charitable Objects				
Overseas Mission Support	0	4,400	4,400	2,225
Overseas Missions Projects	0	0	0	0
Appeals	0	0	0	0
UK & Local Evangelism	0	280	280	57
Visiting Missionaries	0	0	0	0
AoG Dues	967	0	967	866
Other	0	600	600	2,400
	967	5,280	6,247	5,548
b) Costs of Activities in Furtherance of the Charitable Objects				
Salaries and Expenses	25,618	0	25,618	25,511
Visiting Ministries	0	0	0	300
Youth	0	0	0	228
Little Acorns	0	94	94	241
Lunch Club	0	105	105	546
Insurance	0	612	612	600
Structural Work / Maintenance	0	4,883	4,883	263
Equipment Costs	0	0	0	1,347
Other	368	0	368	185
	25,986	5,694	31,680	29,221
c) Resources Expended on Managing and Administering the Charity				
Administration	45	0	45	56
Utilities	0	2,020	2,020	2,477
Mortgage Interest	0	1,023	1,023	1,613
Depreciation	34	13	47	63
Sundries	200	0	200	34
Professional Fees	445	280	725	698
	724	3,336	4,060	4,941
Total Resources Expended	27,677	14,310	41,987	39,710

Notes to the Accounts
for the year ended 31st December 2020 (continued)

5. Designated & Restricted Funds

	Balance 01-Jan-20 £	Income £	Transfer £	Expend £	Balance 31-Dec-20 £
Restricted Funds					
Youth / Children	218	40	0	0	258
Little Acorns	272	98	0	94	276
Lunch Club	762	257	(250)	105	664
	1,252	395	(250)	199	1,198

Restricted Funds

Missions	11,105	0	4,289	5,280	10,114
Building	15,689	266	8,366	13,394	10,927
	26,794	266	12,655	18,674	21,041

6. Cash at Bank and in Hand

	31-Dec-20 £	31-Dec-19 £
Current Account	44,134	46,888
Deposit Account	3,672	3,671
Property Trust Account	3,332	3,332
Cash in Hand	0	0
	51,138	53,891

7. Creditors: Amounts Falling Due Within One Year

	31-Dec-20 £	31-Dec-19 £
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-20 £	31-Dec-19 £
Assemblies of God Property Trust Mortgage	11,359	15,737
	11,359	15,737

Notes to the Accounts
for the year ended 31st December 2020 (continued)

9. Staff Costs and Numbers

	2020	2019
	£	£
Gross Wages and Salaries	25,618	25,511
Employer's National Insurance Costs (incl above)	0	0
Pension Contributions (incl above)	0	0
	<u><u>25,618</u></u>	<u><u>25,511</u></u>

The Charity had 1 employee during the financial year.

No employees received emoluments of over £50,000. (2019: 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 £25,618

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.

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 2020

**Luke Silver
Accountancy & Taxation Services
1 Eastcote Road
Tiffield
Towcester
Northamptonshire
NN12 8AS**

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 2020

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: 15 February 2021

Luke Silver, HNC Business & Finance
Accountancy Practitioner

1 Eastcote Road, Tiffield, Towcester, Northamptonshire. NN12 8AS

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: 15 February 2021

ROCK COMMUNITY CHURCH

**REPORT OF THE TRUSTEES AND CHURCH COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER 2020**

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

Date: 17th March 2021

Rock Community Church

**Statement of Financial Activities
for the year ended 31st December 2020**

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 31.12.20 £	Total 31.12.19 £
<u>Resources Arising</u>					
Donations, Legacies and Similar Incoming Resources	3a	42,886	661	43,547	77,754
Income from Activities for Generating Funds	3b	0	0	0	0
Investment Income	3c	2	0	2	2
Other Incoming Resources	3d	16	0	16	1,708
Total Incoming Resources		42,904	661	43,565	79,464
<u>Resources Used</u>					
Direct Charitable Expenditure					
Grants Payable in Furtherance of the Charitable Objects	4a	967	5,280	6,247	5,548
Costs of Activities in Furtherance of the Charitable Objects	4b	25,986	5,694	31,680	29,221
Resources Expended on Managing and Administering the Charity	4c	724	3,336	4,060	4,941
Total Resources Expended		27,677	14,310	41,987	39,710
Net Movement in Funds		15,227	(13,649)	1,578	39,754
Fund Balances b/fwd at 01.01.20		152,605	65,737	218,342	178,588
Transfers		29,849	(29,849)	0	0
Gains and Losses Building Valuation		0	0	0	0
Fund Balances c/fwd at 31.12.20		197,681	22,239	219,920	218,342

Rock Community Church

Balance Sheet

	Notes	2020		2019	
		£	£	£	£
Fixed Assets					
Tangible Assets	2		180,141		180,188
			180,141		180,188
Current Assets					
Cash at Bank & In Hand	6	51,138		53,891	
Creditors: amounts falling due within one year	7	0		0	
Net Current Assets			51,138		53,891
Total Assets less current liabilities			231,279		234,079
Creditors: amounts falling due in more than a year	8		11,359		15,737
Net Assets			219,920		218,342
Capital and Reserves					
Income Funds:					
General Fund			197,681		152,605
Designated Funds	5		0		0
Restricted Funds	5		22,239		65,737
			219,920		218,342

Rock Community Church
Notes to the Accounts
for the year ended 31st December 2020

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 £	2019 Total £
Equipment					
Cost	01-Jan-20	180,000	25,184	5,360	210,544
Revaluation			0	0	0
Cost at	31-Dec-20	<u>180,000</u>	<u>25,184</u>	<u>5,360</u>	<u>210,544</u>
Depreciation					
Charge	01-Jan-20	0	25,048	5,308	30,356
Depreciation at	31-Dec-20	<u>0</u>	<u>25,082</u>	<u>5,321</u>	<u>30,403</u>
Net Book Value	31-Dec-20	<u>180,000</u>	<u>102</u>	<u>39</u>	<u>180,141</u>
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	0	0	0	0
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Bank Interest	2	0	2	2
	2	0	2	2
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Other Income	16	0	16	1,708
Grants	0	0	0	0
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**Notes to the Accounts
for the year ended 31st December 2020 (continued)**

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Overseas Missions Projects	0	0	0	0
Appeals	0	0	0	0
UK & Local Evangelism	0	280	280	57
Visiting Missionaries	0	0	0	0
AoG Dues	967	0	967	866
Other	0	600	600	2,400
	967	5,280	6,247	5,548
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Professional Fees	445	280	725	698
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	31-Dec-20 £	31-Dec-19 £
Current Account	44,134	46,888
Deposit Account	3,672	3,671
Property Trust Account	3,332	3,332
Cash in Hand	0	0
	51,138	53,891

7. Creditors: Amounts Falling Due Within One Year

	31-Dec-20 £	31-Dec-19 £
Tax and National Insurance	0	0
Independent Examiners Fees	0	0
	0	0

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

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Assemblies of God Property Trust Mortgage	11,359	15,737
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Notes to the Accounts
for the year ended 31st December 2020 (continued)

9. Staff Costs and Numbers

	2020	2019
	£	£
Gross Wages and Salaries	25,618	25,511
Employer's National Insurance Costs (incl above)	0	0
Pension Contributions (incl above)	0	0
	<u><u>25,618</u></u>	<u><u>25,511</u></u>

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No employees received emoluments of over £50,000. (2019: None)

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

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