

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2023
for
The Rock Church (West Bridgford)**

Brockhurst Davies Limited
11 The Office Village
North Road
Loughborough
Leicestershire
LE11 1QJ

The Rock Church (West Bridgford)

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The Rock Church (West Bridgford)

Report of the Trustees for the Year Ended 30 June 2023

The trustees present their report with the financial statements of the charity for the year ended 30 June 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

1. To advance the Christian Faith.
2. To relieve sickness and financial hardship and to promote and preserve good health and wellbeing.
3. To advance education.

Significant activities

We continued to financially support a number of local charities including the running costs of the farm at Edwalton Primary School.

The church has 6 employees - two senior leaders, one part time minister who also assists in the administration of the Church, one part time admin person, one full time operations manager, one part time worker working on the growth of the Church and related activities. All other people are volunteers.

There are regularly between 100 -120 people including youth and children meeting on any given Sunday. The Church meets in an evening in Lutterell Hall in the Centre of West Bridgford.

All other people are volunteers. There are regularly between 100 -120 people including youth and children meeting on any given Sunday.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Charitable activities Weekly Sunday morning services and evening services.

Two joint services were held with the NG Network of Churches. Bi-monthly men's and women's meetings.

Hosting a women's one day conference.

The annual Carol service saw over 175 people in attendance.

Discipleship groups ran - Freedom in Christ.

The Rock Church continued the lease on Lutterell Hall with Rushcliffe Borough Council with a view to bringing a new lease of life to this well-known community asset situated at the heart of West Bridgford, as well as maintaining the strong relationships with all existing users of Lutterell Hall. We continued to invest in the facilities with the support of Rushcliffe Borough Council to improve the building and facilities available.

FINANCIAL REVIEW

Reserves policy

All expenditure supports the Charity's objectives, the main expenditure being staff costs (circa 50%), and financial gifts to the poor and the needy via projects that are local, national and international.

The Charity's principle source of funds is from membership donations and Income Tax from Gift Aid donations together with funds received from supporting charities.

All expenditure supports the Charity's objectives, the main expenditure being staff costs, general church expenditure and grants paid to the poor and needy in third world countries.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Trust Deed - Model Constitution

The Rock Church (West Bridgford)

Report of the Trustees for the Year Ended 30 June 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

New trustees are appointed by existing trustees and elders.

Induction and training of new trustees

On appointment, trustees are required to familiarise themselves with the role of a trustee. Manuals are allocated with all relevant information including downloaded information from the Charities Commission website namely CC3, CC10 and CC35. They are also provided with a copy of the Charities latest financial report and accounts.

The charity is managed by two Senior Leaders on a day-to-day basis assisted by 3 other paid members of staff and supported by a Senior Leadership Team.

The Charity is affiliated to the following organisations:

Assemblies of God in GB & Ireland
NG Church Network,
Nottingham Evangelical Alliance
Churches together in West Bridgford

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1145164

Principal address

34 Newstead Drive
West Bridgford
Nottingham
Nottinghamshire
NG2 6LG

Trustees

A Kent
A Nutbrown
L Taylor
Ms E Piggins
C Kent (appointed 1.7.22)
L Payne (appointed 1.7.22)
C Applebee (appointed 1.7.22)

Independent Examiner

Amanda Bentley
Brockhurst Davies Limited
11 The Office Village
North Road
Loughborough
Leicestershire
LE11 1QJ

Approved by order of the board of trustees on 8 July 2024 and signed on its behalf by:



A Nutbrown - Trustee

**Independent Examiner's Report to the Trustees of
The Rock Church (West Bridgford)**

Independent examiner's report to the trustees of The Rock Church (West Bridgford)

I report to the charity trustees on my examination of the accounts of The Rock Church (West Bridgford) (the Trust) for the year ended 30 June 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Amanda Bentley
The Institute of Chartered Accountants in England and Wales

Brockhurst Davies Limited
11 The Office Village
North Road
Loughborough
Leicestershire
LE11 1QJ

Date: 8 July 2024

The Rock Church (West Bridgford)

**Statement of Financial Activities
for the Year Ended 30 June 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		225,357	5,176	230,533	252,732
Other trading activities	2	-	-	-	146,399
Investment income	3	11,984	-	11,984	12,137
Other income		14,747	4,852	19,599	29,843
Total		252,088	10,028	262,116	441,111
EXPENDITURE ON					
Raising funds					
Raising donations and legacies		198,566	2,498	201,064	341,728
Other trading activities		33,318	-	33,318	31,074
		231,884	2,498	234,382	372,802
Charitable activities					
Governance costs		7,893	-	7,893	8,129
Other		11,209	-	11,209	16,122
Total		250,986	2,498	253,484	397,053
NET INCOME					
Transfers between funds	12	1,102 (9,178)	7,530 9,178	8,632 -	44,058 -
Net movement in funds		(8,076)	16,708	8,632	44,058
RECONCILIATION OF FUNDS					
Total funds brought forward		111,812	39,026	150,838	106,780
TOTAL FUNDS CARRIED FORWARD		103,736	55,734	159,470	150,838

The notes form part of these financial statements

The Rock Church (West Bridgford)

**Balance Sheet
30 June 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	7	10,067	-	10,067	12,847
Investments	8	1	-	1	-
		<u>10,068</u>	<u>-</u>	<u>10,068</u>	<u>12,847</u>
CURRENT ASSETS					
Debtors	9	28,792	-	28,792	40,422
Cash at bank		67,278	55,734	123,012	116,312
		<u>96,070</u>	<u>55,734</u>	<u>151,804</u>	<u>156,734</u>
CREDITORS					
Amounts falling due within one year	10	(2,402)	-	(2,402)	(18,743)
NET CURRENT ASSETS		<u>93,668</u>	<u>55,734</u>	<u>149,402</u>	<u>137,991</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>103,736</u>	<u>55,734</u>	<u>159,470</u>	<u>150,838</u>
NET ASSETS		<u>103,736</u>	<u>55,734</u>	<u>159,470</u>	<u>150,838</u>
FUNDS	12				
Unrestricted funds				103,736	111,812
Restricted funds				55,734	39,026
TOTAL FUNDS				<u>159,470</u>	<u>150,838</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8 July 2024 and were signed on its behalf by:



A Nutbrown - Trustee

Basis of preparing the financial statements

Income

Expenditure

Tangible fixed assets

Fixtures and fittings - 25% on reducing balance

Taxation

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Lutterell Hall	-	146,399

3. INVESTMENT INCOME

	2023	2022
	£	£
Rents received	11,589	12,000
Deposit account interest	395	137
	<u>11,984</u>	<u>12,137</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

	2023	2022
	£	£
Trustees' salaries	<u>29,803</u>	<u>31,557</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
	6	5
Staff	<u>6</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	237,863	14,869	252,732
Other trading activities	146,399	-	146,399
Investment income	12,000	137	12,137
Other income	7,841	22,002	29,843
Total	<u>404,103</u>	<u>37,008</u>	<u>441,111</u>
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	336,008	5,720	341,728
Other trading activities	30,983	91	31,074
	<u>366,991</u>	<u>5,811</u>	<u>372,802</u>
Charitable activities			
Governance costs	8,129	-	8,129

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Other	16,122	-	16,122
Total	391,242	5,811	397,053
NET INCOME	12,861	31,197	44,058
Transfers between funds	44,755	(44,755)	-
Net movement in funds	57,616	(13,558)	44,058
RECONCILIATION OF FUNDS			
Total funds brought forward	54,196	52,584	106,780
TOTAL FUNDS CARRIED FORWARD	111,812	39,026	150,838

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 July 2022 and 30 June 2023	12,584	12,785	25,369
DEPRECIATION			
At 1 July 2022	1,258	11,264	12,522
Charge for year	1,259	1,521	2,780
At 30 June 2023	2,517	12,785	15,302
NET BOOK VALUE			
At 30 June 2023	10,067	-	10,067
At 30 June 2022	11,326	1,521	12,847

8. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
Additions	1
NET BOOK VALUE	
At 30 June 2023	1
At 30 June 2022	-

There were no investment assets outside the UK.

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Building Fund contribution debtor	-	30,780
Amount owing re Lutterell Hall	28,792	9,642
	<u>28,792</u>	<u>40,422</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Taxation and social security	12	7,081
Other creditors	2,390	11,662
	<u>2,402</u>	<u>18,743</u>

11. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Other loans	-	9,642
	<u>-</u>	<u>9,642</u>

12. MOVEMENT IN FUNDS

	At 1.7.22	Net movement in funds	Transfers between funds	At 30.6.23
	£	£	£	£
Unrestricted funds				
Unrestricted Fund	111,812	2,360	(20,503)	93,669
Lutterell Hall	-	(1,258)	11,325	10,067
	<u>111,812</u>	<u>1,102</u>	<u>(9,178)</u>	<u>103,736</u>
Restricted funds				
Restricted Income Funds	39,026	8,752	7,956	55,734
The Chapel	-	(1,222)	1,222	-
	<u>39,026</u>	<u>7,530</u>	<u>9,178</u>	<u>55,734</u>
TOTAL FUNDS	<u>150,838</u>	<u>8,632</u>	<u>-</u>	<u>159,470</u>

The Rock Church (West Bridgford)

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Fund	252,088	(249,728)	2,360
Lutterell Hall	-	(1,258)	(1,258)
	<u>252,088</u>	<u>(250,986)</u>	<u>1,102</u>
Restricted funds			
Restricted Income Funds	9,650	(898)	8,752
The Chapel	378	(1,600)	(1,222)
	<u>10,028</u>	<u>(2,498)</u>	<u>7,530</u>
TOTAL FUNDS	<u>262,116</u>	<u>(253,484)</u>	<u>8,632</u>

Comparatives for movement in funds

	At 1.7.21 £	Net movement in funds £	Transfers between funds £	At 30.6.22 £
Unrestricted funds				
Unrestricted Fund	54,196	14,854	13,964	83,014
Lutterell Hall	-	(1,993)	30,791	28,798
	<u>54,196</u>	<u>12,861</u>	<u>44,755</u>	<u>111,812</u>
Restricted funds				
Restricted Income Funds	52,584	16,490	(30,048)	39,026
Ukraine	-	1,195	(1,195)	-
The Chapel	-	17,177	(17,177)	-
Julien Cahn	-	(3,665)	3,665	-
	<u>52,584</u>	<u>31,197</u>	<u>(44,755)</u>	<u>39,026</u>
TOTAL FUNDS	<u>106,780</u>	<u>44,058</u>	<u>-</u>	<u>150,838</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Fund	257,703	(242,849)	14,854
Lutterell Hall	146,400	(148,393)	(1,993)
	<u>404,103</u>	<u>(391,242)</u>	<u>12,861</u>
Restricted funds			
Restricted Income Funds	17,990	(1,500)	16,490
Ukraine	1,286	(91)	1,195
The Chapel	17,532	(355)	17,177
Julien Cahn	200	(3,865)	(3,665)
	<u>37,008</u>	<u>(5,811)</u>	<u>31,197</u>
TOTAL FUNDS	<u>441,111</u>	<u>(397,053)</u>	<u>44,058</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.21 £	Net movement in funds £	Transfers between funds £	At 30.6.23 £
Unrestricted funds				
Unrestricted Fund	54,196	17,214	(6,539)	64,871
Lutterell Hall	-	(3,251)	42,116	38,865
	<u>54,196</u>	<u>13,963</u>	<u>35,577</u>	<u>103,736</u>
Restricted funds				
Restricted Income Funds	52,584	25,242	(22,092)	55,734
Ukraine	-	1,195	(1,195)	-
The Chapel	-	15,955	(15,955)	-
Julien Cahn	-	(3,665)	3,665	-
	<u>52,584</u>	<u>38,727</u>	<u>(35,577)</u>	<u>55,734</u>
TOTAL FUNDS	<u>106,780</u>	<u>52,690</u>	<u>-</u>	<u>159,470</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Fund	509,791	(492,577)	17,214
Lutterell Hall	146,400	(149,651)	(3,251)
	<u>656,191</u>	<u>(642,228)</u>	<u>13,963</u>
Restricted funds			
Restricted Income Funds	27,640	(2,398)	25,242
Ukraine	1,286	(91)	1,195
The Chapel	17,910	(1,955)	15,955
Julien Cahn	200	(3,865)	(3,665)
	<u>47,036</u>	<u>(8,309)</u>	<u>38,727</u>
TOTAL FUNDS	<u><u>703,227</u></u>	<u><u>(650,537)</u></u>	<u><u>52,690</u></u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2023.

The Rock Church (West Bridgford)

**Detailed Statement of Financial Activities
for the Year Ended 30 June 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	193,893	169,071
Gift aid	36,640	83,661
	<hr/>	<hr/>
	230,533	252,732
Other trading activities		
Lutterell Hall	-	146,399
Investment income		
Rents received	11,589	12,000
Deposit account interest	395	137
	<hr/>	<hr/>
	11,984	12,137
Other income		
Other income received	19,599	29,843
	<hr/>	<hr/>
Total incoming resources	262,116	441,111
EXPENDITURE		
Raising donations and legacies		
Trustees' salaries	29,803	31,557
Wages	125,250	191,019
Telephone	3,635	3,168
Postage and stationery	2,802	5,207
Computer costs	4,483	2,366
People investment	10,919	9,570
Building related costs	23,461	97,997
Bank charges	711	844
	<hr/>	<hr/>
	201,064	341,728
Other trading activities		
Sunday Services	2,219	2,236
Giving	20,229	20,460
Ministry (Internal)	10,870	8,270
Ministry (External)	-	108
	<hr/>	<hr/>
	33,318	31,074
Other		
Other operating leases	66	64
Contingency costs	3,495	8,555
General church expenses	4,870	3,579
Carried forward	8,431	12,198

This page does not form part of the statutory financial statements

The Rock Church (West Bridgford)

**Detailed Statement of Financial Activities
for the Year Ended 30 June 2023**

	2023 £	2022 £
Other		
Brought forward	8,431	12,198
Depreciation of tangible fixed assets	2,778	3,924
	11,209	16,122
Support costs		
Governance costs		
Legal fees	5,073	3,584
Accountancy fees	2,820	4,545
	7,893	8,129
Total resources expended	253,484	397,053
Net income	8,632	44,058