

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2025
for
The Rock Church (West Bridgford)**

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

The Rock Church (West Bridgford)

**Contents of the Financial Statements
for the Year Ended 30 June 2025**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 12
Detailed Statement of Financial Activities	13 to 14

The Rock Church (West Bridgford)

Report of the Trustees for the Year Ended 30 June 2025

The trustees present their report with the financial statements of the charity for the year ended 30 June 2025. 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 120 -150 people including youth and children meeting on any given Sunday.

The Church meets on a Sunday morning at the Hub in Edwalton and on a Sunday afternoon at Ruddington. There are plans to open a further location at Keyworth from January 2026.

ACHIEVEMENTS 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.

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 60%), 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

Recruitment and appointment of new trustees

New trustees are appointed by existing trustees and elders.

The Rock Church (West Bridgford)

Report of the Trustees for the Year Ended 30 June 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

Donations made by related parties

Charitable donations totalling £39,612 were made to the Church by trustees and related parties during the year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1197003

Principal address

34 Newstead Drive
West Bridgford
Nottingham
Nottinghamshire
NG2 6LG

Trustees

A Kent
A Nutbrown
L Taylor
C Kent
L Payne
C Applebee
R Crisp (appointed 11.11.24)

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 23 April 2026 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 2025.

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: 28 April 2026

The Rock Church (West Bridgford)

**Statement of Financial Activities
for the Year Ended 30 June 2025**

		Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		244,054	338	244,392	233,363
Investment income	2	24,146	686	24,832	12,683
Other income		14,027	770	14,797	10,957
Total		282,227	1,794	284,021	257,003
EXPENDITURE ON					
Raising funds					
Raising donations and legacies		242,346	62	242,408	218,661
Other trading activities		43,138	-	43,138	32,987
		285,484	62	285,546	251,648
Charitable activities					
Governance costs		5,210	-	5,210	3,233
Other		3,108	1,844	4,952	4,895
Total		293,802	1,906	295,708	259,776
NET INCOME/(EXPENDITURE)					
Transfers between funds	11	(11,575)	(112)	(11,687)	(2,773)
		1,004	(1,004)	-	-
Net movement in funds		(10,571)	(1,116)	(11,687)	(2,773)
RECONCILIATION OF FUNDS					
Total funds brought forward		107,811	48,886	156,697	159,470
TOTAL FUNDS CARRIED FORWARD		97,240	47,770	145,010	156,697

The notes form part of these financial statements

The Rock Church (West Bridgford)

Balance Sheet
30 June 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	7	7,551	-	7,551	8,809
Investments	8	1	-	1	1
		<u>7,552</u>	<u>-</u>	<u>7,552</u>	<u>8,810</u>
CURRENT ASSETS					
Debtors	9	63,305	-	63,305	48,119
Cash at bank		34,979	47,770	82,749	113,804
		<u>98,284</u>	<u>47,770</u>	<u>146,054</u>	<u>161,923</u>
CREDITORS					
Amounts falling due within one year	10	(8,596)	-	(8,596)	(14,036)
NET CURRENT ASSETS		<u>89,688</u>	<u>47,770</u>	<u>137,458</u>	<u>147,887</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>97,240</u>	<u>47,770</u>	<u>145,010</u>	<u>156,697</u>
NET ASSETS		<u>97,240</u>	<u>47,770</u>	<u>145,010</u>	<u>156,697</u>
FUNDS	11				
Unrestricted funds				97,240	107,811
Restricted funds				47,770	48,886
TOTAL FUNDS				<u>145,010</u>	<u>156,697</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 April 2026 and were signed on its behalf by:



A Nutbrown - Trustee

The notes form part of these financial statements

The Rock Church (West Bridgford)

Notes to the Financial Statements for the Year Ended 30 June 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 10% on cost
Fixtures and fittings	- 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Rock Church (West Bridgford)

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

2. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Rents received	24,146	-	24,146	12,000
Deposit account interest	-	686	686	683
	<u>24,146</u>	<u>686</u>	<u>24,832</u>	<u>12,683</u>

3. ACCOUNTANTS' REMUNERATION

During the year fees of £1,440 (2024 £1,440) were paid in respect of the Independent examination of the financial statements.

4. TRUSTEES' REMUNERATION AND BENEFITS

	2025 £	2024 £
Trustees' salaries	93,586	84,804
Trustees' social security	9,810	7,937
Trustees' pension contributions to money purchase schemes	2,246	1,983
	<u>105,642</u>	<u>94,724</u>

The trustees were paid for their work within the Church for the 2025 and 2024 period.

Trustees' expenses

Trustees who are remunerated for their roles in the Church are reimbursed expenses incurred for their work. Trustees are not paid expenses for their roles as trustees.

5. STAFF COSTS

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

	2025	2024
	6	6
Staff	<u>6</u>	<u>6</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	232,306	1,057	233,363
Investment income	12,000	683	12,683
Other income	10,079	878	10,957
Total	<u>254,385</u>	<u>2,618</u>	<u>257,003</u>

**EXPENDITURE ON
Raising funds**

The Rock Church (West Bridgford)

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Raising donations and legacies	209,529	9,132	218,661
Other trading activities	31,653	1,334	32,987
	<u>241,182</u>	<u>10,466</u>	<u>251,648</u>
Charitable activities			
Governance costs	2,772	461	3,233
Other	4,895	-	4,895
Total	<u>248,849</u>	<u>10,927</u>	<u>259,776</u>
NET INCOME/(EXPENDITURE)	5,536	(8,309)	(2,773)
Transfers between funds	(1,461)	1,461	-
Net movement in funds	<u>4,075</u>	<u>(6,848)</u>	<u>(2,773)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	103,736	55,734	159,470
TOTAL FUNDS CARRIED FORWARD	<u><u>107,811</u></u>	<u><u>48,886</u></u>	<u><u>156,697</u></u>

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 July 2024 and 30 June 2025	<u>12,584</u>	<u>12,785</u>	<u>25,369</u>
DEPRECIATION			
At 1 July 2024	3,775	12,785	16,560
Charge for year	<u>1,258</u>	<u>-</u>	<u>1,258</u>
At 30 June 2025	<u>5,033</u>	<u>12,785</u>	<u>17,818</u>
NET BOOK VALUE			
At 30 June 2025	<u><u>7,551</u></u>	<u><u>-</u></u>	<u><u>7,551</u></u>
At 30 June 2024	<u><u>8,809</u></u>	<u><u>-</u></u>	<u><u>8,809</u></u>

The Rock Church (West Bridgford)

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

8. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 July 2024 and 30 June 2025	<u>1</u>
NET BOOK VALUE	
At 30 June 2025	<u>1</u>
At 30 June 2024	<u>1</u>

There were no investment assets outside the UK.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	-	7,305
Amount owing re Lutterell Hall	<u>63,305</u>	<u>40,814</u>
	<u>63,305</u>	<u>48,119</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Taxation and social security	5,376	10,816
Other creditors	<u>3,220</u>	<u>3,220</u>
	<u>8,596</u>	<u>14,036</u>

11. MOVEMENT IN FUNDS

	At 1.7.24 £	Net movement in funds £	Transfers between funds £	At 30.6.25 £
Unrestricted funds				
Unrestricted Fund	99,002	(10,317)	1,004	89,689
Lutterell Hall	<u>8,809</u>	<u>(1,258)</u>	<u>-</u>	<u>7,551</u>
	107,811	(11,575)	1,004	97,240
Restricted funds				
Restricted Income Funds	48,886	(350)	(766)	47,770
The Chapel	<u>-</u>	<u>238</u>	<u>(238)</u>	<u>-</u>
	48,886	(112)	(1,004)	47,770
TOTAL FUNDS	<u>156,697</u>	<u>(11,687)</u>	<u>-</u>	<u>145,010</u>

The Rock Church (West Bridgford)

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

11. 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	282,227	(292,544)	(10,317)
Lutterell Hall	-	(1,258)	(1,258)
	<u>282,227</u>	<u>(293,802)</u>	<u>(11,575)</u>
Restricted funds			
Restricted Income Funds	1,494	(1,844)	(350)
The Chapel	300	(62)	238
	<u>1,794</u>	<u>(1,906)</u>	<u>(112)</u>
TOTAL FUNDS	<u><u>284,021</u></u>	<u><u>(295,708)</u></u>	<u><u>(11,687)</u></u>

Comparatives for movement in funds

	At 1.7.23 £	Net movement in funds £	Transfers between funds £	At 30.6.24 £
Unrestricted funds				
Unrestricted Fund	103,736	7,794	(12,528)	99,002
Lutterell Hall	-	(2,258)	11,067	8,809
	<u>103,736</u>	<u>5,536</u>	<u>(1,461)</u>	<u>107,811</u>
Restricted funds				
Restricted Income Funds	55,734	(6,848)	-	48,886
The Chapel	-	(1,461)	1,461	-
	<u>55,734</u>	<u>(8,309)</u>	<u>1,461</u>	<u>48,886</u>
TOTAL FUNDS	<u><u>159,470</u></u>	<u><u>(2,773)</u></u>	<u><u>-</u></u>	<u><u>156,697</u></u>

The Rock Church (West Bridgford)

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

11. 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	254,385	(246,591)	7,794
Lutterell Hall	-	(2,258)	(2,258)
	<u>254,385</u>	<u>(248,849)</u>	<u>5,536</u>
Restricted funds			
Restricted Income Funds	2,343	(9,191)	(6,848)
The Chapel	275	(1,736)	(1,461)
	<u>2,618</u>	<u>(10,927)</u>	<u>(8,309)</u>
TOTAL FUNDS	<u>257,003</u>	<u>(259,776)</u>	<u>(2,773)</u>

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

	At 1.7.23 £	Net movement in funds £	Transfers between funds £	At 30.6.25 £
Unrestricted funds				
Unrestricted Fund	103,736	(2,523)	(11,524)	89,689
Lutterell Hall	-	(3,516)	11,067	7,551
	<u>103,736</u>	<u>(6,039)</u>	<u>(457)</u>	<u>97,240</u>
Restricted funds				
Restricted Income Funds	55,734	(7,198)	(766)	47,770
The Chapel	-	(1,223)	1,223	-
	<u>55,734</u>	<u>(8,421)</u>	<u>457</u>	<u>47,770</u>
TOTAL FUNDS	<u>159,470</u>	<u>(14,460)</u>	<u>-</u>	<u>145,010</u>

The Rock Church (West Bridgford)

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

11. 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	536,612	(539,135)	(2,523)
Lutterell Hall	-	(3,516)	(3,516)
	<u>536,612</u>	<u>(542,651)</u>	<u>(6,039)</u>
Restricted funds			
Restricted Income Funds	3,837	(11,035)	(7,198)
The Chapel	575	(1,798)	(1,223)
	<u>4,412</u>	<u>(12,833)</u>	<u>(8,421)</u>
TOTAL FUNDS	<u>541,024</u>	<u>(555,484)</u>	<u>(14,460)</u>

Restricted funds are funds donated and held specifically for the maintenance of the Building.

12. RELATED PARTY DISCLOSURES

There were no related party transaction for the year ended 30 June 2024 or 2025, other than trustee remuneration disclosed in the staff costs note and donations made by trustees as noted in the trustees report.

The Rock Church (West Bridgford)**Detailed Statement of Financial Activities
for the Year Ended 30 June 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	194,779	203,807
Gift aid	49,613	29,556
	<u>244,392</u>	<u>233,363</u>
Investment income		
Rents received	24,146	12,000
Deposit account interest	686	683
	<u>24,832</u>	<u>12,683</u>
Other income		
Other income received	14,797	10,957
	<u>14,797</u>	<u>10,957</u>
Total incoming resources	284,021	257,003
EXPENDITURE		
Raising donations and legacies		
Trustees' salaries	93,586	84,804
Trustees' social security	9,810	7,937
Trustees' pension contributions to money purchase schemes	2,246	1,983
Wages	77,343	70,052
Telephone	3,683	3,752
Postage and stationery	1,764	1,948
Computer costs	5,309	3,764
People investment	10,705	9,775
Building related costs	37,575	29,819
Bank charges	387	556
	<u>242,408</u>	<u>214,390</u>
Other trading activities		
Sunday Services	4,177	5,421
Giving	26,606	16,849
Ministry (Internal)	12,355	10,717
	<u>43,138</u>	<u>32,987</u>
Other		
Foreign exchange rate	60	71
Contingency costs	-	491
General church expenses	3,634	3,075
Depreciation of tangible fixed assets	1,258	1,258
	<u>4,952</u>	<u>4,895</u>

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 2025**

	2025 £	2024 £
Support costs		
Governance costs		
Independent exam fees	1,440	1,200
Legal fees	3,770	6,304
	<u>5,210</u>	<u>7,504</u>
Total resources expended	<u>295,708</u>	<u>259,776</u>
Net expenditure	<u>(11,687)</u>	<u>(2,773)</u>

This page does not form part of the statutory financial statements