

ROCKSTAND INTERNATIONAL CHURCH

England & Wales · Charity number 1206281

Details

Other names THE ROCKSTAND CHURCH

Status Registered

Legal form CIO

Registered 2023-12-19

Register [View on the Charity Commission register](#)

Contact

Address Unit G5 Kapital Building
1 Charter Street
Leicester
LE1 3UD

Phone 01162621458

Email rockstandchurch@gmail.com

Activities

Objects: TO ADVANCE THE CHRISTIAN RELIGION IN LEICESTER AND THE SURROUNDING AREA FOR THE BENEFIT OF THE PUBLIC THROUGH THE HOLDING OF PRAYER MEETINGS, PROVIDING A PLACE OF WORSHIP AND PRODUCING AND/OR DISTRIBUTING LITERATURE ON CHRISTIANITY TO ENLIGHTEN OTHERS ABOUT THE CHRISTIAN RELIGION.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£34,703	£37,507	-	-
2024-06-30	£23,670	£23,850	-	-

Trustees

Name	Role	Appointed
GODFREY KANU	Chair	2023-12-10
Achille Mawhassa		2023-12-10
Gloria Udochukwu		2026-02-10
Loveth Oluikpe		2023-12-10

ROCKSTAND INTERNATIONAL CHURCH

England & Wales - Charity number 1206281

Accounts

Rockstand International Church – Leicester

**Report and Accounts
30 June 2025**

The Charity Registration Number 1206281

The Trustees present their Report and Accounts for the year ended 30 June 2025

1. Reference and Administrative Details

Rockstand International Church is the legal and operating name of the organisation. The charity is registered in England and Wales as a Charitable Incorporated Organisation (CIO) and is governed by its CIO Foundation Constitution, as approved by the Charity Commission. The governing document places no restrictions on the charity's activities or investment powers other than those required by UK charity law. The charity is constituted as a CIO, and its trustees act in accordance with the responsibilities set out in the constitution and relevant legislation

The registered address of Rockstand International Church is:

1 Charter Street
Leicester
LE1 3UD

The Trustees who held office at the time this report was approved were:

Godfrey Kanu

Gloria Udochukwu

Loveth Oluikpe

Achille Mawhassa

All Trustee served throughout the reporting period unless otherwise stated. All trustees are also members of the charity

2. Objects and Activities of the Organisation

The purpose of Rockstand International Church, as set out in its governing document, is to advance the Christian faith for the benefit of the public in Leicester and its environs. This is carried out through regular prayer meetings, worship services, teaching, discipleship, and a wide range of community engagement activities. The organisation also seeks to prevent and relieve poverty by providing practical support, goods, and services to individuals and families in need. In addition, the church is committed to promoting community cohesion, wellbeing, and spiritual development through outreach programmes, events, and charitable initiatives.

In the short term, the organisation continues to prioritise the strengthening of its weekly worship services and discipleship programmes, the expansion of its outreach activities, and the provision of pastoral care and spiritual development opportunities. Looking ahead, Rockstand International Church aims to establish sustainable community programmes that address poverty, isolation, and wellbeing; develop leadership capacity within the church; and extend its presence and impact across Leicester and the surrounding areas.

3. Activities Undertaken During the Year

During the year, Rockstand International Church carried out a wide range of activities in line with its charitable objectives. These included weekly worship services, teaching sessions, youth classes, and prayer meetings. The church also delivered community outreach programmes, including the donation of goods and essential items to families in need, pastoral support for individuals facing personal challenges, and engagement with local residents to promote Christian values, wellbeing, and social cohesion.

A major highlight of the year was the maiden Rockstand Annual Musical Concert, titled Praise Overflow, which attracted a significantly larger number of attendees than in previous years. This event not only strengthened the church's visibility within the community but also led to increased attendance at regular services and greater engagement from new visitors. In addition, the church organised a community welfare donations event, providing food, clothing, and household items to vulnerable individuals and families across Leicester. These initiatives demonstrated the church's commitment to meeting both spiritual and practical needs within the community.

The Trustees confirm that they have had due regard to the guidance issued by the Office of the Regulator of Community Interest Companies concerning public benefit. Rockstand International Church continues to provide accessible worship services, community events, support for individuals and families in need, and opportunities for faith-based learning and development. These activities offer clear and measurable benefit to the public in Leicester and the surrounding communities.

Rockstand International Church continues to hold its weekly worship services and meetings at:

1 Charter Street

Leicester

LE1 3UD

These gatherings provide opportunities for worship, teaching, discipleship, prayer, and community building. In addition to its main services, the church operates small-group discipleship meetings in various local locations, offering informal settings for spiritual growth, fellowship, and pastoral care.

Evangelism remains a central value of the church. Throughout the year, the church engaged in a variety of outreach activities, including the distribution of Christian literature, conversations with members of the public in parks and community spaces, and the provision of refreshments during outreach sessions. The church also collaborated with local congregations to host community events, picnics, and family fun days, some of which were attended by local civic leaders. These initiatives support the advancement of the Christian faith and help strengthen community relationships.

4. Structure, Governance and Management

The recruitment and appointment of Trustees is carried out in accordance with the organisation's governing document. When new Trustees are required, individuals with appropriate skills and experience are identified and considered. Vetting procedures are undertaken to ensure that candidates are eligible to serve, including confirmation that they are not disqualified from acting as Trustees. Candidates are asked to declare any conflicts of interest, and where appropriate, Disclosure and Barring Service (DBS) checks are completed. Appointments are formally approved by the Board, and new Trustees receive induction materials, including the governing document and relevant guidance. They are then introduced to the church community.

The Board of Trustees works closely with ministry leaders, volunteers, and advisers to advance the organisation's objectives. The Board meets regularly throughout the year to set strategic direction, oversee operations, and ensure compliance with legal and regulatory requirements.

International Church On the Accounts for the Year Ended 30 June 2025

I report to the Trustees on my examination of the financial statements of Rockstand International Church for the year ended 30 June 2025, which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes. These accounts have been prepared in accordance with the Charities Act 2011 and FRS 102 as stated in the accounting policies.

Responsibilities of Trustees and Independent Examiner

The Trustees are responsible for preparing the accounts in accordance with the Charities Act 2011 and for keeping proper accounting records. I have been appointed under section 145 of the Act and am qualified to carry out the examination. My role is to review the financial statements and follow the procedures set out in the Charity Commission's Directions.

The Trustees have determined that an audit is not required under section 144(1) of the Act and that the charity is eligible for independent examination.

Basis of the Independent Examiner's Report

My examination was conducted in accordance with the Charity Commission's Directions. This includes reviewing the accounting records, comparing them with the financial statements, and seeking explanations from the Trustees where necessary. An independent examination is less detailed than an audit and I do not express an audit opinion.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:

- that gives me reasonable cause to believe that the requirements of the Charities Act 2011 have not been met; or
- that should be drawn to the Trustees' attention to enable a proper understanding of the financial statements.

Based on the accounting policies disclosed in the notes to the accounts, including the application of FRS 102 and the historical cost convention, I am satisfied that the financial statements comply with the applicable statutory requirements.

Independent Examiner
Powerman Nipapa

05/06/2026

**Rockstand International Church
Statement of Financial Activities
For the year ended 30 June 2025**

	Notes	2024 Unrestricted £	2025 Total £
Incoming resources			
Incoming resources from operations			
Voluntary Income	2	21650	30228
Activities for operations	3		
Other income resources	4	2020	4475
Total incoming resources		<u>23670</u>	<u>34703</u>
Resources expended			
Charitable expenditure			
Church running costs	5	16180	24117
Spiritual leadership costs	6	2570	4500
Community building	7	5100	8890
Total Resources Expended		<u>23850</u>	<u>37507</u>
Net(Outgoing/Incoming Resources funds before transfer		<u>-180</u>	<u>-2804</u>
Gross transfers between funds		0	0
Net movement in funds		-180	-2804
Reconciliation of Funds:			
Total funds brought forward		0	-£180.00
Total funds carried forward		-180	-£2,984.00

**Rockstand International Church
Balance Sheet as at 30 June 2025**

	Notes	£
Fixed assets		
Tangible assets	8	
Furniture		787
Musical Equipment		690
Audio Visual Equipment		810
Office Equipment		154
		<u>2441</u>
Current assets		
Debtors	9	0
Cash in hand and at bank	10	1202
		<u>1202</u>
Creditors: amounts falling due within one year	11	
Net current assets		<u>3643</u>
 Rent Arrears due LandLord	12	<u>6447</u>
 Liabilities		
 Total Assets less current liabilities		<u>-2804</u>
 Total charity funds		
Unrestricted funds		<u>-2804</u>

For the year ended 30 June 2025 the charity was entitled to exemption from audit under Sec 477 of the Companies Act 2006 relating to small companies.

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with Sec 476.
- The Trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and preparation of Accounts. These Accounts have been prepared in accordance with the provisions applicable to companies subject to the Small Companies regime.

The financial statements were approved and authorised for distribution by the Board on 10/04/2026 and signed on its behalf by Trustee Chairman: Godfrey Kanu

Rockstand International Church

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

1.ACCOUNTING POLICIES

The principal accounting policies, all of which have applied consistently throughout the year, are set out below.

1a.Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on March 2018
- and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1b.Going Concern

Rockstand International Church is still in operation as a going concern

1c.Fund accounting

Unrestricted funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity. Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

1d.Incoming resources

Voluntary income, including donations, gifts and legacies and grants that provide core funding or are of a general nature, are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis,

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

1e.Resources expended

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services supplied.

Other grant payments costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Governance costs include those incurred in the governance of its assets and are primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent

with the use of resources, e.g. allocating office property costs by floor areas, management and human resources costs by the number of staff, and finance and IT costs by work done.

1f. Donated Goods and volunteer and other donated services.

Donated goods are recognised in different ways dependent on how they are used by the charity;

- a. Those donated for resale produce income in the trading venture when they are disposed of.
- b. Those donated for onward transmission to beneficiaries (chiefly clothing, food and medical supplies) are included in the statement of financial activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.

The charity has not received any goods for use by the charity itself. The value of services provided by volunteers is not incorporated into these financial statements. Where services are provided to the charity as a donation that would normally be purchased from our suppliers this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

1g. Tangible fixed assets and depreciation

Tangible assets are stated at cost and depreciated over their useful economic lives at the following rates:

Fixture and fittings 4 years

Equipment 5 years

Computers 3-4 years

Rockstand International Church

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

	2024	2025
	Unrestricted	
	£	£
2.Voluntary income		
Donations	18650	30228
Other Income	0	
	<u>18650</u>	<u>30228</u>
4.Other income resources		
Donated services	3516	4475
	<u>3516</u>	<u>4475</u>
5.Church running costs		
Church Rent/ Lease	12663	20220
Repairs & Maintenance	330	600
Depreciation of Office Equipment	1047	1047
Utilities(Electric,Water,Tel & Internet)	2140	2250
	<u>16180</u>	<u>24117</u>
6.Spiritual leadership costs		
Stipend & Honorariums	<u>2570</u>	<u>4500</u>
7.Community Building		
Grants & Donations	1145	2500
Community Projects	1570	2450
Hospitality	1050	1500
Software subscriptions	285	400
Printing and stationery	1050	2040
	<u>5100</u>	<u>8890</u>

Rockstand International Church

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

8. Tangible Assets

Cost:	Furniture		IT & Musical Fixtures & Motor Vehicle Instruments Fittings	
	£	£	£	£
1 July 2025		1575		2960
Additions				
Disposals				
30 June 2025				
Depreciation				
at 1 July 2025		-788		-1306
Charge				
Disposals				
at 30 June 2025				
Net book value		<u>787</u>		<u>1654</u>

Rockstand International Church

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

	2025 Unrestricted £
9. Debtors	
Gift Aid	0
Other debtors	
	<u>0</u>
10. Cash in hand and at bank	
Cash at bank - Main Church	<u>1202</u>
11. Creditors: amounts falling due within one year	
Trade creditors	
12. Creditors: amounts falling due within one year	
Loans	<u>0</u>

Statement of Trustees' Responsibilities

The charity's trustees are responsible for preparing the accounts in accordance with the requirements of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.

Although the Regulations refer to the now-withdrawn SORP 2005, the Trustees have interpreted their responsibility as requiring them to follow current best practice. Accordingly, the financial statements have been prepared in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1 January 2019.

Charity law requires the Trustees, when preparing accruals-based accounts, to prepare financial statements for each financial year that give a true and fair view of:

- the state of affairs of the charity at the end of the financial year, and
- the surplus or deficit of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (UK Accounting Standards and applicable law);
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis, unless it is inappropriate to presume that the charity will continue in operation;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The law requires that the Trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its surplus or deficit for the year.

The Trustees are responsible for maintaining adequate accounting records that:

- disclose with reasonable accuracy the financial position of the charity at any time, and
- enable them to ensure that the financial statements comply with the Charities Act 2011 and the Regulations made under it.

The Trustees are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the contents of the Trustees' Report. The statutory responsibility of the Independent Examiner in relation to the Trustees' Report is limited to reviewing the report and ensuring that, on its face, it is consistent with the financial statements.

This report was approved by the Board of Trustees on 18 May 2026.

Godfrey Kanu

Trustee

ROCKSTAND INTERNATIONAL CHURCH

England & Wales - Charity number 1206281

Accounts

Rockstand International Church – Leicester

**Report and Accounts
30 June 2024**

The Charity Registration Number:- 1206281

The Trustees present their Report and Accounts for the year ended 30 June 2024

1. Reference and Administrative Details

Rockstand International Church is the legal name of the organisation and the name under which it operates publicly. The charity is registered in England and Wales as a Charitable Incorporated Organisation (CIO) and is governed by its CIO Foundation Constitution as approved by the Charity Commission. The governing document places no restrictions on the charity's activities or investment powers other than those required by UK charity law. The charity is constituted as a CIO, and all trustees serving on the board are individuals who act in accordance with the responsibilities set out in the governing document and relevant legislation.

The registered address of Rockstand International Church is:

**1 Charter Street
Leicester
LE1 3UD**

The Trustees who held office at the time this report was approved were:

Godfrey Kanu

Gloria Udochukwu

Loveth Oluikpe

Achille Mawhassa

All Trustee served throughout the reporting period unless otherwise stated. All trustees are also members of the charity

2. Objects and Activities of the Organisation

The purpose of Rockstand International Church, as set out in its governing document, is to advance the Christian faith for the benefit of the public in Leicester and its environs. This is carried out through regular prayer meetings, worship services, teaching, discipleship, and a wide range of community engagement activities. The organisation also seeks to prevent and relieve poverty by providing practical support, goods, and services to individuals and families in need. In addition, the church is committed to promoting community cohesion, wellbeing, and spiritual development through outreach programmes, events, and charitable initiatives.

In the short term, the organisation continues to prioritise the strengthening of its weekly worship services and discipleship programmes, the expansion of its outreach activities, and the provision of pastoral care and spiritual development opportunities. Looking ahead, Rockstand International Church aims to establish sustainable community programmes that address poverty, isolation, and wellbeing; develop leadership capacity within the church; and extend its presence and impact across Leicester and the surrounding areas.

3. Activities Undertaken During the Year

During the year, Rockstand International Church carried out a range of activities in accordance with its objectives. These included weekly worship services, teaching sessions, youth classes, and prayer meetings. The church also delivered community outreach programmes including donations of goods and services to the community, provided pastoral support, and engaged with local residents to promote Christian values and general wellbeing.

The Trustees confirm that they have had due regard to the guidance issued by the Office of the Regulator of Community Interest Companies concerning public benefit. The church continues to provide accessible worship services, community events, support for individuals and families in need, and opportunities for faith-based learning and development. These activities offer clear and measurable benefit to the public in Leicester and the surrounding communities.

Rockstand International Church continues to hold its weekly worship services and meetings at:

**1 Charter Street
Leicester
LE1 3UD**

These gatherings provide opportunities for worship, teaching, discipleship, prayer, and community building. In addition to its main services, the church operates small-group discipleship meetings in various local locations, offering informal settings for spiritual growth and fellowship.

Evangelism remains a central value of the church. Throughout the year, the church engaged in a variety of outreach activities, including the distribution of Christian literature, conversations with members of the public in parks and community spaces, and the provision of refreshments during outreach sessions. The church also collaborated with local congregations to host community events, picnics, and family fun days, some of which were attended by local civic leaders. These initiatives support the advancement of the Christian faith and help strengthen community relationships.

4. Structure, Governance and Management

The recruitment and appointment of Trustees is carried out in accordance with the organisation's governing document. When new Trustees are required, individuals with appropriate skills and experience are identified and considered. Vetting procedures are undertaken to ensure that candidates are eligible to serve, including confirmation that they are not disqualified from acting as Trustees. Candidates are asked to declare any conflicts of interest, and where appropriate, Disclosure and Barring Service (DBS) checks are completed. Appointments are formally approved by the Board, and new Trustees receive induction materials, including the governing document and relevant guidance. They are then introduced to the church community.

The Board of Trustees works closely with ministry leaders, volunteers, and advisers to advance the organisation's objectives. The Board meets regularly throughout the year to set strategic direction, oversee operations, and ensure compliance with legal and regulatory requirements.

Independent Examiner's Report to the Trustees of Rockstand International Church On the Accounts for the Year Ended 30 June 2024

I report to the Trustees on my examination of the financial statements of Rockstand International Church for the year ended 30 June 2024, which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes to the accounts. These financial statements have been prepared in accordance with the Charities Act 2011 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), as stated in the accounting policies included in the notes to the accounts.

Respective Responsibilities of Trustees and Independent Examiner

The Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011. As stated in the uploaded document:

“The Trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and preparation of Accounts.”

I am qualified to undertake the examination and have been appointed under section 145 of the Charities Act 2011. My responsibility is to examine the financial statements under section 145 of the Act and to follow the procedures laid down in the Charity Commission's Directions.

The Trustees consider that the audit requirement of section 144(1) of the Charities Act 2011 does not apply and that the charity is eligible for independent examination.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the Charity Commission's Directions. An independent examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures and seeking explanations from the Trustees concerning such matters.

The procedures undertaken do not provide all the evidence required in an audit, and consequently I do not express an audit opinion on the financial statements.

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 of the Charities Act 2011 have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Based on the accounting policies disclosed in the notes to the accounts, including the application of FRS 102 and the historical cost convention, I am satisfied that the financial statements comply with the applicable statutory requirements.

Independent Examiner
Powerman Nipapa

18/05/2026

**Rockstand International Church
Statement of Financial Activities
For the year ended 30 June 2024**

	Notes	2024 Unrestricted £
Incoming resources		
Incoming resources from operations		
Voluntary Income	2	21650
Activities for operations	3	
Other income resources	4	2020
Total incoming resources		<u>23670</u>
Resources expended		
Charitable expenditure		
Church running costs	5	16180
Spiritual leadership costs	6	2570
Community building	7	5100
Total expenditure in the year		<u>23850</u>
Net(Outgoing)/Incoming Resources funds before transfers		<u>-180</u>
Gross transfers between funds		0
Net movement in funds		-180
Reconciliation of Funds:		
Total funds brought forward		0
Total funds carried forward		-180

**Rockstand International Church
Balance Sheet as at 30 June 2024**

	Notes	£
Fixed assets		
Tangible assets	8	
Furniture		1575
Musical Equipment		1150
Audio Visual Equipment		1350
Office Equipment		460
		<u>4535</u>
Current assets		
Debtors	9	0
Cash in hand and at bank	10	100
		<u>100</u>
Creditors: amounts falling due within one year	11	0
Net current assets		<u>4635</u>
Liabilities	12	<u>4815</u>
Liabilities		
Total Net assets or liabilities		<u>-180</u>
Total charity funds		
Unrestricted funds		<u>-180</u>

For the year ended 30 June 2024 the charity was entitled to exemption from audit under Sec 477 of the Companies Act 2006 relating to small companies.

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with Sec 476.
- The Trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and preparation of Accounts. These Accounts have been prepared in accordance with the provisions applicable to companies subject to the Small Companies regime.

The financial statements were approved and authorised for distribution by the Board on 10/04/2026 and signed on its behalf by Trustee Chairman: Godfrey Kanu

Rockstand International Church

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

1.ACCOUNTING POLICIES

The principal accounting policies, all of which have applied consistently throughout the year, are set out below.

1a.Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on March 2018
- and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1b.Going Concern

Rockstand International Church is still in operation as a going concern

1c.Fund accounting

Unrestricted funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity. Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

1d.Incoming resources

Voluntary income, including donations, gifts and legacies and grants that provide core funding or are of a general nature, are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis,

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

1e.Resources expended

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services supplied.

Other grant payments costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Governance costs include those incurred in the governance of its assets and are primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent

with the use of resources, e.g. allocating office property costs by floor areas, management and human resources costs by the number of staff, and finance and IT costs by work done.

1f. Donated Goods and volunteer and other donated services.

Donated goods are recognised in different ways dependent on how they are used by the charity;

- a. Those donated for resale produce income in the trading venture when they are disposed of.
- b. Those donated for onward transmission to beneficiaries (chiefly clothing, food and medical supplies) are included in the statement of financial activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.

The charity has not received any goods for use by the charity itself. The value of services provided by volunteers is not incorporated into these financial statements. Where services are provided to the charity as a donation that would normally be purchased from our suppliers this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

1g. Tangible fixed assets and depreciation

Tangible assets are stated at cost and depreciated over their useful economic lives at the following rates:

Fixture and fittings 4 years

Equipment 5 years

Computers 3-4 years

Rockstand International Church

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

	2024 Unrestricted £
2.Voluntary income	
Donations	18650
Gift Aid Estimate	0
	<u>18650</u>
4.Other income	
Donated services	3516
	<u>3516</u>
5.Church running costs	
Rent church lease	12663
Repairs & Maintenance	330
Depreciation of Office Equipment	1047
Utilities(Electric,Water,Tel & Internet)	2140
	<u>16180</u>
6.Spiritual leadership costs	
Stipend & Honorariums	2570
	<u>2570</u>
7.Community Building	
Grants & Donations	1145
Community Projects	1570
Hospitality	1050
Software subscriptions	285
Printing and stationery	1050
	<u>5100</u>

Rockstand International Church

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

8. Tangible Assets

	Furniture	IT & Musical Instruments
Cost:		
	£	£
1 July 2024	1575	2960
Additions		
Disposals		
30 June 2024		
Depreciation		
at 1 July 2024		
Charge		
Disposals		
at 30 June 2024		
Net book value	1575	2960

Rockstand International Church

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

	2024 Unrestricted £
9. Debtors	
Gift Aid	0
Other debtors	
	<u>0</u>
10. Cash in hand and at bank	
Cash at bank - Main Church	<u>100</u>
11. Creditors: amounts falling due within one year	0
Trade creditors	
12. Creditors: amounts falling due within one year	
Loans	<u>0</u>

Statement of Trustees' Responsibilities

The charity's trustees are responsible for preparing the accounts in accordance with the requirements of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.

Although the Regulations refer to the now-withdrawn SORP 2005, the Trustees have interpreted their responsibility as requiring them to follow current best practice. Accordingly, the financial statements have been prepared in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1 January 2019.

Charity law requires the Trustees, when preparing accruals-based accounts, to prepare financial statements for each financial year that give a true and fair view of:

- the state of affairs of the charity at the end of the financial year, and
- the surplus or deficit of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (UK Accounting Standards and applicable law);
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis, unless it is inappropriate to presume that the charity will continue in operation;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The law requires that the Trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its surplus or deficit for the year.

The Trustees are responsible for maintaining adequate accounting records that:

- disclose with reasonable accuracy the financial position of the charity at any time, and
- enable them to ensure that the financial statements comply with the Charities Act 2011 and the Regulations made under it.

The Trustees are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the contents of the Trustees' Report. The statutory responsibility of the Independent Examiner in relation to the Trustees' Report is limited to reviewing the report and ensuring that, on its face, it is consistent with the financial statements.

This report was approved by the Board of Trustees on 18 May 2026.

Godfrey Kanu

Trustee