

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 2016

**Luke Silver
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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 2016

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: 30 March 2017

Luke Silver, HNC Business & Finance
Accountancy Practitioner

The Stables, 1 London Road, Towcester, Northamptonshire. NN12 6AJ

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: 30 March 2017

ROCK COMMUNITY CHURCH
REPORT OF THE TRUSTEES AND CHURCH COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER 2016

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

25 Osmund Road, Devizes, Wiltshire. SN10 3GD

Wendy Doreen Hodder

3A Castle Lane, Devizes, Wiltshire. SN10 1HJ

Robert Alan Hargreaves

3 Estcourt Street, Devizes, Wiltshire. SN10 1LQ

Michael John Scott (Resigned July 2016)

16 Rosemary Way, Melksham, Wiltshire. SN12 7FS

Lizet James

64 Hillier Road, Devizes, Wiltshire. SN10 2FB

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: _____

Date: _____

Rock Community Church

Statement of Financial Activities for the year ended 31st December 2016

	Notes	Unrestricted Funds 2016 £	Designated Funds 2016 £	Restricted Funds 2016 £	Total 31.12.16 £	Total 31.12.15 £
<u>Resources Arising</u>						
Donations, Legacies and Similar Incoming Resources	3a	36,242	0	1,725	37,967	40,101
Income from Activities for Generating Funds	3b	0	0	0	0	0
Investment Income	3c	4	0	0	4	5
Other Incoming Resources	3d	0	0	0	0	33
Total Incoming Resources		36,246	0	1,725	37,971	40,139
<u>Resources Used</u>						
Direct Charitable Expenditure						
Grants Payable in Furtherance of the Charitable Objects	4a	0	0	3,313	3,313	5,934
Costs of Activities in Furtherance of the Charitable Objects	4b	23,393	0	2,310	25,703	26,731
Resources Expended on Managing and Administering the Charity	4c	543	0	5,104	5,647	6,993
Total Resources Expended		23,936	0	10,727	34,663	39,658
Net Movement in Funds		12,310	0	(9,002)	3,308	481
Fund Balances b/fwd at 01.01.16		114,649	2,188	38,042	154,879	154,398
Transfers		(11,466)	(550)	12,016	0	0
Gains and Losses Building Valuation		0	0	0	0	0
Fund Balances c/fwd at 31.12.16		115,493	1,638	41,056	158,187	154,879

Rock Community Church

Balance Sheet

	Notes	2016		2015	
		£	£	£	£
Fixed Assets					
Tangible Assets	2		180,445		180,792
			<u>180,445</u>		<u>180,792</u>
Current Assets					
Cash at Bank & In Hand	6	18,312		17,443	
Creditors: amounts falling due within one year	7	0		0	
Net Current Assets			18,312		17,443
Total Assets less current liabilities			198,757		198,235
Creditors: amounts falling due in more than a year	8		40,570		43,158
Net Assets			<u>158,187</u>		<u>155,077</u>
Capital and Reserves					
Income Funds:					
General Fund			115,493		114,649
Designated Funds	5		1,638		2,188
Restricted Funds	5		41,056		38,042
			<u>158,187</u>		<u>154,879</u>

Rock Community Church
Notes to the Accounts
for the year ended 31st December 2016

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 £	2014 Total £
Equipment					
Cost	1-Jan-16	180,000	25,184	5,360	210,544
Revaluation			0	0	0
Cost at	31-Dec-16	<u>180,000</u>	<u>25,184</u>	<u>5,360</u>	<u>210,544</u>
Depreciation					
	1-Jan-16	0	24,756	5,194	29,950
Charge		0	107	42	149
Depreciation at	31-Dec-16	<u>0</u>	<u>24,863</u>	<u>5,236</u>	<u>30,099</u>
Net Book Value	31-Dec-16	<u>180,000</u>	<u>321</u>	<u>124</u>	<u>180,445</u>
Net Book Value	31-Dec-15	180,000	428	166	180,594

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

31st December 2016 : None

31st December 2015 : None

Notes to the Accounts
for the year ended 31st December 2016 (continued)

		Unrestricted Funds 2016 £	Designated Funds 2016 £	Restricted Funds 2016 £	Total 31.12.16 £	Total 31.12.15 £
3. Incoming Resources						
a) Donations, Legacies and Similar Incoming Resources						
Gifts and Donations	5	16,137	0	1,725	17,862	20,573
Gift Aid Donations		15,144	0	0	15,144	13,969
Gift Aid Tax Rebate		4,961	0	0	4,961	5,559
Visiting Ministers (Offerings)		0	0	0	0	0
		36,242	0	1,725	37,967	40,101
b) Income from Activities for Generating Funds						
Fund Raising		0	0	0	0	0
		0	0	0	0	0
c) Investment Income						
Bank Interest		4	0	0	4	5
		4	0	0	4	5
d) Other Incoming Resources						
Other Income			0	0	0	33
Grants		0	0	0	0	0
		0	0	0	0	33
Total Incoming Resources		36,246	0	1,725	37,971	40,139

Notes to the Accounts
for the year ended 31st December 2016 (continued)

	Unrestricted Funds 2016 £	Designated Funds 2016 £	Restricted Funds 2016 £	Total 31.12.16 £	Total 31.12.15 £
4. Resources Expended					
a) Grants Payable in Furtherance of the Charitable Objects					
Overseas Mission Support	0	0	359	359	910
Overseas Missions Projects	0	0	2,144	2,144	3,804
Appeals	0	0	0	0	500
UK & Local Evangelism	0	0	0	0	270
Visiting Missionaries	0	0	175	175	0
Other	0	0	635	635	450
	0	0	3,313	3,313	5,934
b) Costs of Activities in Furtherance of the Charitable Objects					
Salaries and Expenses	22,123	0	0	22,123	23,383
Sunday School	0	0	0	0	41
Visiting Ministries	250	0	0	250	650
NRG	0	0	15	15	75
Youth	0	0	7	7	8
Little Acorns	0	0	243	243	253
Lunch Club	0	0	525	525	435
Insurance	0	0	497	497	604
Structural Work / Maintenance	0	0	1,023	1,023	300
Equipment Costs	0	0	0	0	0
Other	1,020	0	0	1,020	982
	23,393	0	2,310	25,703	26,731
c) Resources Expended on Managing and Administering the Charity					
Administration	436	0	0	436	743
Utilities	0	0	1,984	1,984	2,327
Mortgage Interest	0	0	2,813	2,813	2,963
Depreciation	107	0	42	149	198
Sundries	0	0	10	10	509
Professional Fees	0	0	255	255	253
	543	0	5,104	5,647	6,993
Total Resources Expended	23,936	0	10,727	34,663	39,658

Notes to the Accounts
for the year ended 31st December 2016 (continued)

5. Designated & Restricted Funds

	Balance 1-Jan-16 £	Income £	Transfer £	Expend £	Balance 31-Dec-16 £
Restricted Funds					
NRG	284	44	0	15	313
Youth	47	28	0	7	68
Little Acorns	361	408	(300)	243	226
Lunch Club	256	911	(250)	525	392
	948	1,391	(550)	790	999

Restricted Funds

Missions	5,287	94	3,624	3,313	5,692
Building	536	240	8,392	9,168	0
	5,823	334	12,016	12,481	5,692

6. Cash at Bank and in Hand

	31-Dec-16 £	31-Dec-15 £
Current Account	11,315	10,451
Deposit Account	3,665	3,663
Property Trust Account	3,332	3,329
Cash in Hand	0	0
	18,312	17,443

7. Creditors: Amounts Falling Due Within One Year

	31-Dec-16 £	31-Dec-15 £
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-16 £	31-Dec-15 £
Assemblies of God Property Trust Mortgage	40,570	43,158
	40,570	43,158

Notes to the Accounts
for the year ended 31st December 2015 (continued)

9. Staff Costs and Numbers

	2016	2015
	£	£
Gross Wages and Salaries	22,123	23,382
Employer's National Insurance Costs (incl above)	0	0
Pension Contributions	0	0
	<u>22,123</u>	<u>23,382</u>

The Charity had 1 employee during the financial year.

No employees received emoluments of over £50,000. (2015: 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 £22,123.

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.

TRUSTEES ANNUAL REPORT FOR THE FINANCIAL YEAR

1st January 2016 TO 31st December 2016

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 seen the church continuing to seek to fulfil its objectives through its activities and the management trustees are grateful for all of the contributions given by the volunteers linked with the charity through the various activities with which they are involved and for their financial contributions.

The Church Council has met on a regular basis throughout the year, keeping minutes of its meetings and has remained compliant with applicable charity law, seeking advice from the AoG solicitor's office when it has been necessary.

The Church Council continues to regulate expenditure with day-to-day financial matters delegated to an administrative team. Strict safeguards are in place under our procedures, which we reviewed during the course of the year, and we have maintained a good working relationship with our financial advisor. The management trustees are pleased that the charity has remained solvent in tough economic times.

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.

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.

This past year has seen the resignation of one of the members of the Church Council who has been replaced by a new member of the team who brings with them business acumen and sound financial judgement. The Church Council have appreciated the services of their former member and 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

15th June 2017

