

TRUSTEES ANNUAL REPORT FOR THE FINANCIAL YEAR

1st January 2018 TO 31st December 2018

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 continue to be in place under our procedures, which we reviewed along with the Reserves Policy during the course of the year. The management trustees are pleased to report that the charity has continued to be solvent throughout the year.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking any reasonable steps for the prevention and detection of fraud and other irregularities. In line with the Charities Act 2011, the Trustees have prepared financial statements using an independent examiner that give a true and fair view of the state of affairs of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in existence

The management trustees have carried out health and safety risk assessments and have noted that there are adequate safeguards in place. These assessments are carried out at least three times during the year with a report being given to the next trustees meeting. The management trustees have ensured that there has been

a fire safety risk assessment with accompanying fire drills. The trustees continue to make risk assessments of the charity and amend, adjust or alter any necessary criteria that have arisen from such an audit. They are pleased to report that there has not been any serious incidents during the past year.

This year the Church Council have reviewed a number of policies and have amended, revised or altered those policies to make sure that they are fit for purpose.

This past year has seen the resignation of one of the members of the Church Council for personal and business reasons. The Church Council seek to continue to work closely together to ensure that the charity remains solvent and moving forward.

For and on behalf of the Management Trustees



Rev David Fiddy MA, Chairman

10 July 2019



Rock Community Church

Statement of Financial Activities for the year ended 31st December 2018

	Notes	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total 31.12.18 £	Total 31.12.17 £
<u>Resources Arising</u>					
Donations, Legacies and Similar Incoming Resources	3a	40,116	2,077	42,193	43,936
Income from Activities for Generating Funds	3b	0	0	0	0
Investment Income	3c	2	0	2	2
Other Incoming Resources	3d	63	0	63	282
Total Incoming Resources		40,181	2,077	42,258	44,220
<u>Resources Used</u>					
Direct Charitable Expenditure					
Grants Payable in Furtherance of the Charitable Objects	4a	853	1,630	2,483	4,140
Costs of Activities in Furtherance of the Charitable Objects	4b	25,468	1,701	27,169	21,128
Resources Expended on Managing and Administering the Charity	4c	546	4,506	5,052	6,105
Total Resources Expended		26,867	7,837	34,704	31,373
Net Movement in Funds		13,314	(5,760)	7,554	12,847
Fund Balances b/fwd at 01.01.18		119,979	51,055	171,034	158,187
Transfers				0	0
Gains and Losses Building Valuation		0	0	0	0
Fund Balances c/fwd at 31.12.18		133,293	45,295	178,588	171,034

Rock Community Church

Balance Sheet

	Notes	2018		2017	
		£	£	£	£
Fixed Assets					
Tangible Assets	2		180,251		180,334
			<u>180,251</u>		<u>180,334</u>
Current Assets					
Cash at Bank & In Hand	6	27,861		23,492	
Creditors: amounts falling due within one year	7	0		0	
Net Current Assets			27,861		23,492
Total Assets less current liabilities			208,112		203,826
Creditors: amounts falling due in more than a year	8		29,524		32,792
Net Assets			<u>178,588</u>		<u>171,034</u>
Capital and Reserves					
Income Funds:					
General Fund			133,293		119,979
Designated Funds	5		0		0
Restricted Funds	5		45,295		51,055
			<u>178,588</u>		<u>171,034</u>

Rock Community Church
Notes to the Accounts
for the year ended 31st December 2018

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 £	2018 Total £
Equipment					
Cost	1-Jan-18	180,000	25,184	5,360	210,544
Revaluation			0	0	0
Cost at	31-Dec-18	<u>180,000</u>	<u>25,184</u>	<u>5,360</u>	<u>210,544</u>
Depreciation	1-Jan-18	0	24,943	5,267	30,210
Charge		0	60	23	83
Depreciation at	31-Dec-18	<u>0</u>	<u>25,003</u>	<u>5,290</u>	<u>30,293</u>
Net Book Value	31-Dec-18	<u>180,000</u>	<u>181</u>	<u>70</u>	<u>180,251</u>
Net Book Value	31-Dec-17	180,000	241	93	180,334

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

31st December 2018 : None

31st December 2017 : None

Notes to the Accounts
for the year ended 31st December 2018 (continued)

	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total 31.12.18 £	Total 31.12.17 £
3. Incoming Resources				
a) Donations, Legacies and Similar Incoming Resources				
Gifts and Donations	5 29,749	2,077	31,826	20,751
Gift Aid Donations	6,615	0	6,615	17,433
Gift Aid Tax Rebate	3,752	0	3,752	5,752
Visiting Ministers (Offerings)	0	0	0	0
	40,116	2,077	42,193	43,936
b) Income from Activities for Generating Funds				
Fund Raising	0	0	0	0
	0	0	0	0
c) Investment Income				
Bank Interest	2	0	2	2
	2	0	2	2
d) Other Incoming Resources				
Other Income	63	0	63	282
Grants	0	0	0	0
	63	0	63	282
Total Incoming Resources	40,181	2,077	42,258	44,220

Notes to the Accounts
for the year ended 31st December 2018 (continued)

	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total 31.12.18 £	Total 31.12.17 £
4. Resources Expended				
a) Grants Payable in Furtherance of the Charitable Objects				
Overseas Mission Support	0	875	875	550
Overseas Missions Projects	0	0	0	850
Appeals	0	0	0	0
UK & Local Evangelism	0	80	80	40
Visiting Missionaries	0	0	0	1,375
AoG Dues	853	0	853	0
Other	0	675	675	1,325
	853	1,630	2,483	4,140
b) Costs of Activities in Furtherance of the Charitable Objects				
Salaries and Expenses	24,516	0	24,516	17,813
Visiting Ministries	100	0	100	175
NRG	0	0	0	29
Youth	0	0	0	4
Little Acorns	0	412	412	315
Lunch Club	0	736	736	614
God Squad	75	0	75	12
Insurance	0	531	531	527
Structural Work / Maintenance	0	22	22	515
Equipment Costs	0	0	0	0
Other	777	0	777	1,124
	25,468	1,701	27,169	21,128
c) Resources Expended on Managing and Administering the Charity				
Administration	72	0	72	52
Utilities	0	2,061	2,061	1,700
Mortgage Interest	0	2,133	2,133	2,623
Depreciation	60	23	83	111
Sundries	0	138	138	946
Professional Fees	414	151	565	673
	546	4,506	5,052	6,105
Total Resources Expended	26,867	7,837	34,704	31,373

Notes to the Accounts
for the year ended 31st December 2018 (continued)

5. Designated & Restricted Funds

	Balance 1-Jan-18 £	Income £	Transfer £	Expend £	Balance 31-Dec-18 £
Restricted Funds					
NRG	312	7	0	0	319
Youth	64	0	0	0	64
Little Acorns	348	415	(150)	412	201
Lunch Club	430	1,153	(350)	736	497
	1,154	1,575	(500)	1,148	1,081

Restricted Funds

Missions	5,853	0	4,011	1,630	8,234
Building	0	502	7,302	7,804	0
	5,853	502	11,313	9,434	8,234

6. Cash at Bank and in Hand

	31-Dec-18 £	31-Dec-17 £
Current Account	20,860	16,399
Deposit Account	3,669	3,667
Property Trust Account	3,332	3,332
Cash in Hand	0	94
	27,861	23,492

7. Creditors: Amounts Falling Due Within One Year

	31-Dec-18 £	31-Dec-17 £
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-18 £	31-Dec-17 £
Assemblies of God Property Trust Mortgage	29,524	32,792
	29,524	32,792

Notes to the Accounts
for the year ended 31st December 2018 (continued)

9. Staff Costs and Numbers

	2018	2017
	£	£
Gross Wages and Salaries	24,516	17,813
Employer's National Insurance Costs (incl above)	0	0
Pension Contributions (incl above)	0	0
	<u>24,516</u>	<u>17,813</u>

The Charity had 1 employee during the financial year.

No employees received emoluments of over £50,000. (2017: 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 £24,516.

11. Risk Assessment

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they may face and confirm that they have established systems to mitigate the significant risks.

12. Reserves Policy

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

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

13. Missions

The trustees have taken the policy that 10% of the general income will be allocated to Missions during the financial year.

ROCK COMMUNITY CHURCH

NEW PARK STREET

DEVIZES

WILTSHIRE

SN10 1DY

Registered Charity: 1050624

STATEMENT OF ACCOUNT

AND

INDEPENDENT EXAMINATION REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2018

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

Mobile: 07710 456376

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

Independent Examiner's Report on the Accounts

Accruals Accounts

Report to the trustees/members of Rock Community Church

Registered Charity Number 1050624

On the accounts for the year ended 31st December 2018

Set out on the following pages

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:
examine the accounts under section 145 of the 2011 Act;
follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- To keep accounting records in accordance with section 130 of the 2011 Act; and
 - To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act
- Have not been met; or

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

Signed *L A Silver*

Date: 21 February 2019

Luke Silver, HNC Business & Finance
Accountancy Practitioner

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

Independent Examiners Report to the Trustees and Church Council

Introduction

Thank you for submitting the accounts for independent examination. They have been well maintained and the treasurer and others responsible are to be commended for their hard work.

Charity Law and Financial Regulations

The independent examination has been carried out in accordance with the Charities (Accounts and Reports) Regulations 1995 (Statutory Instruments No 2724) and the Accounting by Charities Statement of Recommended Practice (SORP).

Signing of Accounts

I shall be obliged if you will please forward a copy of the signature page for my records after the accounts have been signed by a representative appointed by the Trustees and Church Council. A spare copy is enclosed.

Conclusion

There are no other matters I feel need to be brought to your attention.

Please do not hesitate to contact me for further clarification or for further assistance.

Luke Silver

Date: 21 February 2019

ROCK COMMUNITY CHURCH

REPORT OF THE TRUSTEES AND CHURCH COUNCIL FOR THE YEAR ENDED 31ST DECEMBER 2018

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

Robert Alan Hargreaves (Resigned July 2018)

3 Estcourt Street, Devizes, Wiltshire. SN10 1LQ

Nicholas Rigby Herrod-Taylor

Crookwood Mill Farm, Stert, Devizes. SN10 3JA

Wendy Doreen Hodder

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

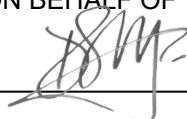
Caroline Reid

22 The Clock Inn Park, Lydeaway, Devizes. SN10 3PP

STATEMENT

We certify that the books, vouchers and information produced to enable the independent examination of our accounts to be conducted contain a full and correct record of our financial transactions and activities to the best of our knowledge and belief.

SIGNED ON BEHALF OF THE TRUSTEES



Please print name: David S Fiddy

Date: 29 March 2019