

# ROCK COMMUNITY PROJECT

England & Wales · Charity number 1056688

## Details

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**Other names** THE ROCK CENTRE

**Status** Registered

**Legal form** Other

**Company number** [03860796](#)

**Registered** 1996-07-10

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

## Contact

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**Address** The Rock Community C  
St Peter's Hall  
Ridingleaze  
Lawrence Weston  
Bristol  
BS11 0QF

**Phone** 01179384636

**Email** [therockcentre@hotmail.com](mailto:therockcentre@hotmail.com)

**Website** <http://therockcentre.wix.com/the-rock-centre>

## Activities

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**Objects:** TO PROMOTE THE BENEFIT OF THE PERSONS LIVING IN LAWRENCE WESTON WITHOUT DISTINCTION OF AGE, SEX, SEXUAL ORIENTATION, ABILITY, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND INDIVIDUALS IN A COMMON EFFORT TO ADVANCE EDUCATION AND PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE QUALITY OF LIFE FOR THE SAID PERSONS.

**Activities:** A Community centre based around social activities with specific reference to the elderly and disabled of all ages including lunch club, indoor bowls, tea dance, gentle exercise etc

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** LAWRENCE WESTON
- Bristol City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£86,078	£93,007	-	-
2024-03-31	£46,799	£47,387	-	-
2023-03-31	£68,381	£50,146	-	-
2022-03-31	£27,582	£34,424	-	-
2021-03-31	£31,171	£29,583	-	-

## Trustees

Name	Role	Appointed
<b>PATRICIA DOREEN COMPTON</b>	Chair	
Carol Drysdale		2024-09-19
George Worth		2016-09-28
JEAN MARY LAMOON		2012-10-16
JEAN MOIRA GRESTDY		
MRS ANN HAWKER		
Martin Horton		2014-09-20
Rev Melanie Griffiths		2024-10-19
Sheila Hunt		2014-09-20

**ROCK COMMUNITY PROJECT**

England & Wales - Charity number 1056688

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# Accounts

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Company registration number: 03860796

Charity registration number: 1056688

**THE ROCK COMMUNITY CENTRE LIMITED**

(A company limited by guarantee)

**Annual Report and Financial Statements**

**For the year ended 31 March 2025**

**THE ROCK COMMUNITY CENTRE LIMITED**  
**Accounts for the year ended 31 March 2025**

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**THE ROCK COMMUNITY CENTRE LIMITED**  
Accounts for the year ended 31 March 2025

**TRUST INFORMATION**

<b>Charity name</b>	Rock Community Project
<b>Company name</b>	The Rock Community Centre Ltd
<b>Principal office and registered office</b>	St Peter's Church Hall, Ridingleaze, Lawrence Weston, Bristol, BS11 0QF
<b>Charity registration number</b>	1056688
<b>Company registration number</b>	3860796
<b>Trustees</b>	Mr M C Horton, Treasurer Mrs J Gresty Ms S J L Hunt Mrs A Hawker Mrs P Compton, Chair Rev M Griffiths Mr G Worth Mrs J Lamoon Mrs C Drysdale
<b>Independent Examiner</b>	Caroline Owen

### **Aims of the Charity**

The Charity's aims are

- (a) to promote the benefit of persons living in Lawrence Weston without distinction of age, sex, sexual orientation, ability, race or political, religious or other opinions, by associating with the local authorities, voluntary organisations and individuals in a common effort to advance education and provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the quality of life for the said persons;
- (b) to develop work with specific reference to the elderly, and disabled of all ages; and
- (c) to develop a community facility and to maintain and manage a centre for activities promoted by the Rock Community Centre Ltd in furtherance of the above objects.

### **Main activities and achievements**

During the year ended 31 March the Centre has continued to provide a broad range of daily services designed to support the health and wellbeing of the local community. These activities include help and assistance from local volunteers. With over thirty years of service the Centre remains committed to addressing the needs of all residents of the local community, with particular attention to older adults and disabled individuals. This year we saw a continued increase in attendance, reflecting the growing demand for accessible, community led support.

During the year ending 31 March 2025, the Rock Centre has continued to provide a broad range of daily services and activities designed to support the health and wellbeing of the local community. These activities include help and assistance from local volunteers. With over 30 years of service, the Centre remains committed to addressing the needs of all residents, with particular attention to older adults and disabled individuals. This year, we saw a continued increase in attendance, reflecting the growing demand for accessible, community-led support.

Our Centre is overseen by trustees who have continued to meet regularly to address community issues that have arisen.

The Centre remains a valued hub for numerous organisations that regularly use our facilities. These include:

- The NHS
- Bristol City Council for community drop-in and training sessions
- Amateur Dramatic Theatre groups
- Social workers for one-to-one meetings
- Bristol Autism Project and Avon Autistic Foundation
- Karate and private dance classes
- Specialised fitness classes

The Lawrence Weston Out of School Activities group remains a consistent and valued tenant, with exclusive use of an office space within the centre. Their presence contributes to the daily life of the centre and provides vital support to local families.

Lawrence Weston Community Transport also operates from the Centre, offering accessible travel to and from the site. This service plays a crucial role in reducing isolation and ensuring that even the most vulnerable members of our community can engage with the activities and services on offer.

### Main activities and achievements- continued

The trustees extend heartfelt thanks to the many organisations that have supported the Centre through funding, partnership, and shared services. These include:

- The National Lottery
- Nisbets Community Fund
- NHS
- Bristol City Council
- Merchant Venturers Society
- Avonmouth Community Ward Task Force
- Neighbourhood Partnership
- The John James Foundation
- Giving Locally
- Wessex Water
- Feeding Bristol
- Lawrence Weston Out of School Activities
- Lawrence Weston Community Transport

In a significant development this year, the Centre secured a three-year funding grant from the National Lottery, available for use starting January 2024. However, the trustees have strategically chosen to delay drawing from this grant until April 2025, allowing for careful planning and maximising the long-term impact of the funding.

The ongoing cost of living crisis continues to affect our community, with sharp rises in the prices of food, energy, and essential goods. In response, the Centre maintained its role as a warm, welcoming, and safe space where residents could find comfort, support, and companionship.

We sustained our partnership with a local supermarket chain to provide free, accessible food, and continued to host free community lunch clubs and seasonal shows, including community pantomimes. These events have provided not only practical support but also joy, connection, and a sense of community during difficult times.

Despite increased running costs, the Centre made a deliberate decision not to raise hire rates for room bookings or activities. The trustees strongly believe that affordability must remain central to our mission, ensuring the Centre stays accessible to all.

Our relationship with St. Peter's Church, our landlord, remains positive and collaborative. Thanks to a £50,000 grant from the Bristol City Community Resilience Fund, secured in 2023, we were able to carry out significant repairs and refurbishments throughout the 2024–25 financial year. These improvements have greatly enhanced the appeal, comfort, and functionality of the Centre, supporting our ongoing efforts to serve the community with pride.

### Public benefit

The trustees have complied with their duty in section 4 of the Charities Act 2011 to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

### Financial review

The Statement of Financial Activities shows a net deficit for the year of a revenue nature of £5,649 (2024 deficit of £1,194). The total reserves of a revenue nature at the year-end stood at £37,468 (2024- £43,117).

Restricted grants received totalling £60,153, plus those brought forward of £1,645 were offset by related expenditure of £61,433 incurred in running the charitable activities. Restricted funds of £365 were carried forward at 31 March 2025 (2024 - £1,645).

The estimated benefit to the charity of the use of volunteers during the year was £350 (2024 £350) towards governance costs.

**THE ROCK COMMUNITY CENTRE LTD**  
**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025**

**Reserves policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the Charity.

It is the policy of the Charity to hold reserves to the equivalent of eight months running costs which equate currently to some £30,000. In addition, the trustees have also decided to set aside £5,000 towards possible severance payments in the event of the Charity being wound up or dissolved, and a further £2,000 towards future renewals of equipment in the centre. During the year the charity has continued to receive larger than usual donations and grants but the centre has also experienced a significant increase in costs following the introduction of a revised lease with St Peter's Church and the general increase in energy costs.

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.

At 31 March 2025 the unrestricted funds available were £37,468 and there were restricted funds outstanding of £365 available for the payment of Feeding Bristol.

**Going concern**

The charity is dependent on continuing grant aid and as a consequence the going concern basis is dependent on continuing income from this source in the long term.

The charity's balances decreased slightly during 2024/2025. However, the trustees are of the opinion that the balances on all reserves are sufficient to enable the Charity to continue for a period of up to at least twelve months. However, it is not certain that the levels of grants currently received will continue and the trustees are aware that the costs of energy continue to rise in the current climate. The company, therefore, continues to seek appropriate grants to maintain the centre's activities.

**Constitution**

The company is governed by its Memorandum and Articles of Association and its Constitution (revised 16 July 2001 and September 2017). There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general law.

The company is limited by guarantee and does not have a share capital. Every member undertakes to contribute an amount not exceeding £1 to the assets of the charity in the event of its winding up.

The business of the company is conducted by a Management Committee. The Committee should consist of no fewer than 5 and no more than 10 members. Each foundation constituent body has one representative ex officio on the Committee and the other members are elected at the Annual General Meeting.

**Appointment of trustees**

Trustees are appointed on the basis of having specialist skills required by the charity or having local interest in the community centre.

**Risk management**

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to these. In particular, with regard to the finances of the company, the company's only material financial instruments are the bank balances which are constantly monitored and reported at management meetings. The company also provides for regular maintenance of the building to keep it safe and in good order.

**THE ROCK COMMUNITY CENTRE LTD**  
**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025**

**Statement of trustees' responsibilities**

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the financial activities of the charity during the year and of its state of affairs at the end of the year. In preparing those financial statements the trustees are required to:

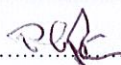
1. Select suitable accounting policies and apply them consistently;
2. Make judgments and estimates that are reasonable and prudent;
3. Observe the methods and principles in the Charities SORP
4. State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and;
5. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with section 130 of the Charities Act 2011 and general law. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company provisions**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board and signed on its behalf by:

Signed: .....  .....

Date: ..... 4/9/2025 .....

Mrs P Compton

Chair of trustees  
On behalf of the Trustees

**INDEPENDENT EXAMINER'S REPORT TO TRUSTEES OF  
THE ROCK COMMUNITY CENTRE LTD**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2025 which are set out on pages 8 to 12.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and eligible for Independent Examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 and I have followed the Directions given by the Charity Commission under section 145 (5)(b) of the same act

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act ;or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS102).

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 to enable a proper understanding of the accounts to be reached.



Caroline Owen  
Bristol

Date: 23/9/2025

THE ROCK COMMUNITY CENTRE LTD  
Accounts for the year ended 31 March 2025  
STATEMENT OF FINANCIAL ACTIVITIES

Note	2025			2024			
	Unrestricted fund £	Restricted funds £	Total £	Unrestricted fund £	Restricted funds £	Total £	
<b>Income from:</b>							
Donations and grants	2	5,947	60,153	66,100	7,555	19,280	26,835
Charitable activities	3	19,969	0	19,969	19,955	0	19,955
Investments		9	0	9	9	0	9
<b>Total</b>		<u>25,925</u>	<u>60,153</u>	<u>86,078</u>	<u>27,519</u>	<u>19,280</u>	<u>46,799</u>
<b>Expenditure on:</b>							
Charitable activities	4	31,574	61,433	93,007	28,733	18,654	47,387
		<u>31,574</u>	<u>61,433</u>	<u>93,007</u>	<u>28,733</u>	<u>18,654</u>	<u>47,387</u>
Net income		(5,649)	(1,280)	(6,929)	(1,214)	626	(588)
Transfer between funds		0	0	0	20	(20)	0
		<u>(5,649)</u>	<u>(1,280)</u>	<u>(6,929)</u>	<u>(1,194)</u>	<u>606</u>	<u>(588)</u>
<b>Total funds brought forward</b>		<u>43,117</u>	<u>1,645</u>	<u>44,762</u>	<u>44,311</u>	<u>1,039</u>	<u>45,350</u>
<b>Total funds carried forward</b>		<u><u>37,468</u></u>	<u><u>365</u></u>	<u><u>37,833</u></u>	<u><u>43,117</u></u>	<u><u>1,645</u></u>	<u><u>44,762</u></u>

All activities relate to continuing operations.

All gains and losses recognised in the year are included in the Statement of Financial Activities.

**THE ROCK COMMUNITY CENTRE LIMITED**  
**Accounts for the year ended 31 March 2025**  
**Balance Sheet at 31 March 2025**

	Note	2025 £	2024 £
<b>Current assets</b>			
Debtors	7	1,290	500
Cash at bank and in hand		38,861	45,153
		<u>40,151</u>	<u>45,653</u>
Creditors; amounts falling due within one year	8	2,318	891
<b>Net current assets</b>		<u>37,833</u>	<u>44,762</u>
<b>Funds</b>			
Restricted funds	11	365	1,645
Unrestricted funds			
General funds	11	30,468	36,117
Designated funds	11	<u>7,000</u>	<u>7,000</u>
		37,468	43,117
		<u>37,833</u>	<u>44,762</u>


For the financial year ended 31 March 2025, the charity was entitled to exemption from audit under section 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 section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board and signed on its behalf by:

  
 M.C. Horton  
 Trustee

## THE ROCK COMMUNITY CENTRE LIMITED

Accounts for the year ended 31 March 2025

### Notes to the accounts

#### 1. Accounting Policies

##### Basis of preparation

The financial statements have been prepared in accordance with the historical cost convention (except for investments which have been included at fair value and in accordance 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 (FRS102) issued in October 2019 and the Charities Act 2011 and Companies Act 2006 and UK GAP as it applies from 1 January 2019

The charity is a public benefit entity as defined under FRS102.

The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern, despite the significant uncertainty being caused by the national cost of living crisis.

##### Income

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Investment income is included on a receivable basis.

Donations in kind comprise donated services where the costs are measurable and the services would otherwise have to be paid for to maintain operational effectiveness.

##### Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Charitable activities expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs. The Charity was able to obtain preparation of the statutory accounts at no cost (cost saving from voluntary labour this year estimated to be £350 (2024 £350)).

##### Pension costs

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

##### Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

##### Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### Fund accounting

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

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by 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.

**THE ROCK COMMUNITY CENTRE LIMITED**

Accounts for the year ended 31 March 2025

Notes to the accounts

**2. Income from donations and grants**

	2025			2024		
	Unrestricted fund £	Restricted funds £	Total £	Unrestricted fund £	Restricted funds £	Total £
<b>Donations and Legacies</b>						
Donations and appeals	0	0	0	0	0	0
Donations in kind	350	0	350	350	0	350
<b>Grants</b>						
Trusts and Foundations	5,597	50,000	55,597	3,265	16,000	19,265
Other	0	10,153	10,153	3,940	3,280	7,220
	<u>5,947</u>	<u>60,153</u>	<u>66,100</u>	<u>7,555</u>	<u>19,280</u>	<u>26,835</u>

Other restricted income includes £3,280 received from the Feeding Bristol Fund initiative.

**3. Income from charitable activities**

	2025			2024		
	Unrestricted fund £	Restricted funds £	Total £	Unrestricted fund £	Restricted funds £	Total £
Hall hire	6,436	0	6,436	5,981	0	5,981
Lunch club	2,035	0	2,035	2,826	0	2,826
Centre activities	3,738	0	3,738	3,388	0	3,388
Rent received	7,760	0	7,760	7,760	0	7,760
	<u>19,969</u>	<u>0</u>	<u>19,969</u>	<u>19,955</u>	<u>0</u>	<u>19,955</u>

**4. Total expenditure**

	2025			2024		
	Unrestricted fund £	Restricted funds £	Total £	Unrestricted fund £	Restricted funds £	Total £
Centre activities	3,814	1,858	5,672	2,800	3,229	6,029
Employment costs	16,375	9,000	25,375	15,391	9,000	24,391
Establishment costs	7,660	50,575	58,235	3,464	6,425	9,889
Office expenses	530	0	530	2,425	0	2,425
Rent	2,752	0	2,752	1,376	0	1,376
<b>Governance costs</b>						
Donated services	350	0	350	350	0	350
Accountancy and legal fees	93	0	93	2,927	0	2,927
	<u>31,574</u>	<u>61,433</u>	<u>93,007</u>	<u>28,733</u>	<u>18,654</u>	<u>47,387</u>

**5. Employment costs**

	2025 £	2024 £
Gross pay	24,727	23,648
Employers' pension contributions	648	743
	<u>25,375</u>	<u>24,391</u>

No employee received emoluments of more than £60,000

The average number of employees during the year was 2 (2024:2)

None of the trustees have been paid any remuneration or received any other benefit in the current or prior year.

**THE ROCK COMMUNITY CENTRE LIMITED**

Accounts for the year ended 31 March 2025

Notes to the accounts

**6. Taxation**

The charity is exempt from corporation tax on its charitable activities.

**7. Debtors**

	2025	2024
	£	£
Rent due	1,000	500
Hall hire	290	0
	<u>1,290</u>	<u>500</u>

**8. Creditors: Amounts falling due within one year**

	2025	2024
	£	£
Accruals	2,118	800
Payroll liabilities	200	91
	<u>2,318</u>	<u>891</u>

**9. Related parties**

The Charity is controlled by the trustees who are all directors of the Company.

**10. Commitments**

The Charity has a lease for the use of the Community Centre with St Peter's Parish Church PCC at a rent of £2,572 per annum.

**11. Analysis of funds**

	At 31 March 2024	Incoming resources	Resources expended	Transfers between funds	At 31 March 2025
	£	£	£	£	£
<b>General funds</b>					
Unrestricted Income Fund	36,117	25,925	31,574	0	30,468
<b>Designated Funds</b>					
Severance pay	5,000	0	0	0	5,000
Equipment renewals	2,000	0	0	0	2,000
	<u>43,117</u>	<u>25,925</u>	<u>31,574</u>	<u>0</u>	<u>37,468</u>
<b>Restricted funds</b>					
Salaries	0	9,000	9,000	0	0
Utilities	575	0	575	0	0
Feeding Bristol	1,070	1,153	1,858	0	365
Building refurbishment	0	50,000	50,000	0	0
	<u>1,645</u>	<u>60,153</u>	<u>61,433</u>	<u>0</u>	<u>365</u>
<b>Total funds</b>	<u>44,762</u>	<u>86,078</u>	<u>93,007</u>	<u>0</u>	<u>37,833</u>



**ROCK COMMUNITY PROJECT**

England & Wales - Charity number 1056688

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# Accounts

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**Company registration number: 03860796**

**Charity registration number: 1056688**

**THE ROCK COMMUNITY CENTRE LIMITED**

**(A company limited by guarantee)**

**Annual Report and Financial Statements**

**For the year ended 31 March 2024**

**THE ROCK COMMUNITY CENTRE LIMITED**  
**Accounts for the year ended 31 March 2024**

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**TRUST INFORMATION**

<b>Charity name</b>	Rock Community Project
<b>Company name</b>	The Rock Community Centre Ltd
<b>Principal office and registered office</b>	St Peter's Church Hall, Ridingleaze, Lawrence Weston, Bristol, BS11 0QF
<b>Charity registration number</b>	1056688
<b>Company registration number</b>	3860796
<b>Trustees</b>	Mr M C Horton, Treasurer Mrs J Gresty Ms S J L Hunt Mrs A Hawker Mrs P Compton, Chair Rev M Griffiths Mr G Worth Mrs J Lamoon Mrs R Rich Ms C Drysdale
<b>Independent Examiner</b>	Caroline Owen

### **Aims of the Charity**

The Charity's aims are

- (a) to promote the benefit of persons living in Lawrence Weston without distinction of age, sex, sexual orientation, ability, race or political, religious or other opinions, by associating with the local authorities, voluntary organisations and individuals in a common effort to advance education and provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the quality of life for the said persons;
- (b) to develop work with specific reference to the elderly, and disabled of all ages; and
- (c) to develop a community facility and to maintain and manage a centre for activities promoted by the Rock Community Centre Ltd in furtherance of the above objects.

### **Main activities and achievements**

During the year to 31 March 2024, the Centre continued to offer the community various activities and services that help improve the health and well-being of all who use the centre.

Several organizations have continued to regularly use the centre, including the NHS for COVID vaccination clinics, Bristol City Council for community drop in sessions and training sessions, Amdram Theatre group, social workers for one-on-one meetings, Bristol Autism Project, Avon Autistic Foundation, karate classes, private dance classes, and specialized fitness classes. Our chiropodist also continues to offer regular sessions, which are particularly beneficial for the residents of Lawrence Weston who find it difficult to access such services. The Lawrence Weston Out of School Activities group has consistently utilized the centre over the past year and has an established office space for their exclusive use.

Lawrence Weston Community Transport continues to operate from one of our office spaces within the centre. This brings community members to the centre and has enabled the Centre to reach even more vulnerable residents. This outreach informs them about the classes and groups available at the centre, helping to alleviate loneliness and isolation.

The committee extends its gratitude to the following organizations for their ongoing support, funding, and services: NHS, Bristol City Council, Quartet, Avonmouth Community Ward Task Force, Neighbourhood Partnership, Co-op Community Fund, The John James Foundation, Bristol Feeding Better, Nisbets Community Fund, Giving Locally, Wessex Water, Feeding Bristol, Lawrence Weston Out of School Activities, and Lawrence Weston Community Transport.

The increased cost of living has particularly impacted many, with food prices rising and utility bills nearly doubling at times. To combat these increases, the centre opened as a warm and safe space, allowing beneficiaries to drop in and feel secure and comfortable. Additionally, we have continued our partnership with a local supermarket chain to provide free, accessible food to the community. We have held free community lunch clubs and hosted free community pantomimes/shows.

Despite a rise in costs it was decided not to pass these costs on to our users. The trustees believe it is important to maintain our pricing for all hire bookings to keep the centre accessible to all.

The Centre's relationship with St. Peter's Church, the charity's landlord, has remained strong. In September 2023, a long-term lease was signed, extending through to 2028, with an additional five-year renewal option. With a new lease secured we were able to receive a £50,000 grant from Bristol City Council's Community Resilience Fund after the year end. This grant will be used to repair and refurbish the centre over the next two years

### **Public benefit**

The trustees have complied with their duty in section 4 of the Charities Act 2011 to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

**THE ROCK COMMUNITY CENTRE LTD**  
**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024**

**Financial review**

The Statement of Financial Activities shows a net deficit for the year of a revenue nature of £1,194 (2023 surplus of £19,411). The total reserves of a revenue nature at the year-end stood at £43,117 (2023- £44,311).

Restricted grants received totalling £19,280 were offset by related expenditure of £18,654 incurred in running the charitable activities. Restricted funds of £1,645 were carried forward at 31 March 2024 (2023 - £1,039).

The estimated benefit to the charity of the use of volunteers during the year was £350 (2023 £350) towards governance costs.

**Reserves policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the Charity.

It is the policy of the Charity to hold reserves to the equivalent of eight months running costs which equate currently to some £30,000. In addition, the trustees have also decided to set aside £5,000 towards possible severance payments in the event of the Charity being wound up or dissolved, and a further £2,000 towards future renewals of equipment in the centre. During the year the charity has continued to receive larger than usual donations and grants but the centre has also experienced a significant increase in costs following the introduction of a revised lease with St Peter's Church and the general increase in energy costs.

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.

At 31 March 2024 the unrestricted funds available were £40,925 and there were restricted funds outstanding of £1,671 available for the payment of a portion of utility costs and Feeding Bristol.

**Going concern**

The charity is dependent on continuing grant aid and as a consequence the going concern basis is dependent on continuing income from this source in the long term.

The charity's balances decreased slightly during 2023/2024. However, the trustees are of the opinion that the balances on all reserves are sufficient to enable the Charity to continue for a period of up to at least twelve months. However, it is not certain that the levels of grants currently received will continue and the trustees are aware that the costs of energy continue to rise in the current climate. The company, therefore, continues to seek appropriate grants to maintain the centre's activities.

**Constitution**

The company is governed by its Memorandum and Articles of Association and its Constitution (revised 16 July 2001 and September 2017). There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general law.

The company is limited by guarantee and does not have a share capital. Every member undertakes to contribute an amount not exceeding £1 to the assets of the charity in the event of its winding up.

The business of the company is conducted by a Management Committee. The Committee should consist of no fewer than 5 and no more than 10 members. Each foundation constituent body has one representative ex officio on the Committee and the other members are elected at the Annual General Meeting.

**Appointment of trustees**

Trustees are appointed on the basis of having specialist skills required by the charity or having local interest in the community centre.

**Risk management**

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to these. In particular, with regard to the finances of the company, the company's only material financial instruments are the bank balances which are constantly monitored and reported at management meetings. The company also provides for regular maintenance of the building to keep it safe and in good order.

**Statement of trustees' responsibilities**

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the financial activities of the charity during the year and of its state of affairs at the end of the year. In preparing those financial statements the trustees are required to:

1. Select suitable accounting policies and apply them consistently;
2. Make judgments and estimates that are reasonable and prudent;
3. Observe the methods and principles in the Charities SORP
4. 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; and;
5. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with section 130 of the Charities Act 2011 and general law. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company provisions**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board and signed on its behalf by:

Signed: .....

Date: .....

Mrs P Compton

Chair of trustees  
On behalf of the Trustees

**INDEPENDENT EXAMINER'S REPORT TO TRUSTEES OF  
THE ROCK COMMUNITY CENTRE LTD**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2024 which are set out on pages 7 to 11.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and eligible for Independent Examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 and I have followed the Directions given by the Charity Commission under section 145 (5)(b) of the same act

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act ;or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS102).

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 to enable a proper understanding of the accounts to be reached.

Caroline Owen  
Bristol

Date: .....

**THE ROCK COMMUNITY CENTRE LTD**  
**Accounts for the year ended 31 March 2024**  
**STATEMENT OF FINANCIAL ACTIVITIES**

	Note	2024			2023		
		Unrestricted fund	Restricted funds	Total	Unrestricted fund	Restricted funds	Total
		£	£	£	£	£	£
<b>Income from:</b>							
Donations and grants	2	7,555	19,280	26,835	23,305	14,240	37,545
Charitable activities	3	19,955	0	19,955	30,833	0	30,833
Investments		9	0	9	3	0	3
<b>Total</b>		<b>27,519</b>	<b>19,280</b>	<b>46,799</b>	<b>54,141</b>	<b>14,240</b>	<b>68,381</b>
<b>Expenditure on:</b>							
Charitable activities	4	28,733	18,654	47,387	34,730	15,416	50,146
		28,733	18,654	47,387	34,730	15,416	50,146
Net income		(1,214)	626	(588)	19,411	(1,176)	18,235
Transfer between funds		20	(20)	0	0	0	0
		(1,194)	606	(588)	19,411	(1,176)	18,235
<b>Total funds brought forward</b>		<b>44,311</b>	<b>1,039</b>	<b>45,350</b>	<b>24,900</b>	<b>2,215</b>	<b>27,115</b>
<b>Total funds carried forward</b>		<b>43,117</b>	<b>1,645</b>	<b>44,762</b>	<b>44,311</b>	<b>1,039</b>	<b>45,350</b>

All activities relate to continuing operations.

All gains and losses recognised in the year are included in the Statement of Financial Activities.

**THE ROCK COMMUNITY CENTRE LIMITED**

Accounts for the year ended 31 March 2024

Balance Sheet at 31 March 2024

	Note	2024 £	2023 £
<b>Current assets</b>			
Debtors	7	500	500
Cash at bank and in hand		45,153	51,167
		<u>45,653</u>	<u>51,667</u>
Creditors; amounts falling due within one year	8	891	6,317
<b>Net current assets</b>		<u>44,762</u>	<u>45,350</u>
<b>Funds</b>			
Restricted funds	11	1,645	1,039
Unrestricted funds			
General funds	11	36,117	37,311
Designated funds	11	<u>7,000</u>	<u>7,000</u>
		43,117	44,311
		<u>44,762</u>	<u>45,350</u>

For the financial year ended 31 March 2024, the charity was entitled to exemption from audit under section 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 section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board and signed on its behalf by:

.....

M.C. Horton

Trustee

# THE ROCK COMMUNITY CENTRE LIMITED

Accounts for the year ended 31 March 2024

## Notes to the accounts

### 1. Accounting Policies

#### Basis of preparation

The financial statements have been prepared in accordance with the historical cost convention (except for investments which have been included at fair value and in accordance 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 (FRS102) issued in October 2019 and the Charities Act 2011 and Companies Act 2006 and UK GAP as it applies from 1 January 2019

The charity is a public benefit entity as defined under FRS102.

The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern, despite the significant uncertainty being caused by the national cost of living crisis.

#### Income

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Investment income is included on a receivable basis.

Donations in kind comprise donated services where the costs are measurable and the services would otherwise have to be paid for to maintain operational effectiveness.

#### Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Charitable activities expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs. The Charity was able to obtain preparation of the statutory accounts at no cost (cost saving from voluntary labour this year estimated to be £350 (2023 £350)).

#### Pension costs

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

#### Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**THE ROCK COMMUNITY CENTRE LIMITED**

Accounts for the year ended 31 March 2024

**Notes to the accounts****Fund accounting**

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

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by 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.

**2. Income from donations and grants**

	2024			2023		
	Unrestricted fund £	Restricted funds £	Total £	Unrestricted fund £	Restricted funds £	Total £
<b>Donations and Legacies</b>						
Donations and appeals	0	0	0	6,323	1,000	7,323
Donations in kind	350	0	350	350	0	350
<b>Grants</b>						
Trusts and Foundations	3,265	16,000	19,265	16,432	10,440	26,872
Other	3,940	3,280	7,220	200	2,800	3,000
	<u>7,555</u>	<u>19,280</u>	<u>26,835</u>	<u>23,305</u>	<u>14,240</u>	<u>37,545</u>

Other restricted income includes £3,280 received from the Feeding Bristol Fund initiative.

**3. Income from charitable activities**

	2024			2023		
	Unrestricted fund £	Restricted funds £	Total £	Unrestricted fund £	Restricted funds £	Total £
Hall hire	5,981	0	5,981	18,546	0	18,546
Lunch club	2,826	0	2,826	1,594	0	1,594
Centre activities	3,388	0	3,388	2,933	0	2,933
Rent received	7,760	0	7,760	7,760	0	7,760
	<u>19,955</u>	<u>0</u>	<u>19,955</u>	<u>30,833</u>	<u>0</u>	<u>30,833</u>

**4. Total expenditure**

	2024			2023		
	Unrestricted fund £	Restricted funds £	Total £	Unrestricted fund £	Restricted funds £	Total £
Centre activities	2,800	3,229	6,029	4,499	3,436	7,935
Employment costs	15,391	9,000	24,391	13,899	10,000	23,899
Establishment costs	3,464	6,425	9,889	11,960	1,980	13,940
Office expenses	2,425	0	2,425	2,823	0	2,823
Rent	1,376	0	1,376	0	0	0
<b>Governance costs</b>						
Donated services	350	0	350	350	0	350
Accountancy and legal fees	2,927	0	2,927	359	0	359
Independent examination fee	0	0	0	840	0	840
	<u>28,733</u>	<u>18,654</u>	<u>47,387</u>	<u>34,730</u>	<u>15,416</u>	<u>50,146</u>

**THE ROCK COMMUNITY CENTRE LIMITED**

Accounts for the year ended 31 March 2024

**Notes to the accounts****5. Employment costs**

	2024	2023
	£	£
Gross pay	23,648	23,156
Employers' pension contributions	743	743
	<u>24,391</u>	<u>23,899</u>

No employee received emoluments of more than £60,000

The average number of employees during the year was 2 (2023:2)

None of the trustees have been paid any remuneration or received any other benefit in the current or prior year.

**6. Taxation**

The charity is exempt from corporation tax on its charitable activities.

**7. Debtors**

	2024	2023
	£	£
Rent due	500	500
	<u>500</u>	<u>500</u>

**8. Creditors: Amounts falling due within one year**

	2024	2023
	£	£
Accruals	800	4,632
Payroll liabilities	91	1,685
	<u>891</u>	<u>6,317</u>

**9. Related parties**

The Charity is controlled by the trustees who are all directors of the Company.

**10. Commitments**

The Charity has a lease for the use of the Community Centre with St Peter's Parish Church PCC at a rent of £5,504 per annum.

**11. Analysis of funds**

	At 31 March 2023	Incoming resources	Resources expended	Transfers between funds	At 31 March 2024
	£	£	£	£	£
<b>General funds</b>					
Unrestricted Income Fund	37,311	27,519	28,733	20	36,117
<b>Designated Funds</b>					
Severance pay	5,000	0	0	0	5,000
Equipment renewals	2,000	0	0	0	2,000
	<u>44,311</u>	<u>27,519</u>	<u>28,733</u>	<u>20</u>	<u>43,117</u>
<b>Restricted funds</b>					
Salaries	0	9,000	9,000	0	0
Utilities	0	7,000	6,425	0	575
Cooker	20	0		(20)	0
Feeding Bristol	414	3,280	2,624	0	1,070
Tutor Fees	605	0	605	0	0
	<u>1,039</u>	<u>19,280</u>	<u>18,654</u>	<u>(20)</u>	<u>1,645</u>
Total funds	<u>45,350</u>	<u>46,799</u>	<u>47,387</u>	<u>0</u>	<u>44,762</u>

**ROCK COMMUNITY PROJECT**

England & Wales - Charity number 1056688

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# Accounts

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**Company registration number: 03860796**  
**Charity registration number: 1056688**

**THE ROCK COMMUNITY CENTRE LIMITED**

**(A company limited by guarantee)**

**Annual Report and Financial Statements**

**For the year ended 31 March 2023**

**THE ROCK COMMUNITY CENTRE LTD**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

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**TRUST INFORMATION**

<b>Charity name</b>	Rock Community Project
<b>Company name</b>	The Rock Community Centre Ltd
<b>Principal office and registered office</b>	St Peter's Church Hall, Ridingleaze, Lawrence Weston, Bristol, BS11 0QF
<b>Charity registration number</b>	1056688
<b>Company registration number</b>	03860796
<b>Trustees</b>	Mr M C Horton, Treasurer Mrs J Gresty Ms S J L Hunt Mrs A Hawker Mrs P Compton, Chair Rev DR A J Murray Mr G Worth Mrs J Lamoon Mrs R Rich
<b>Independent Examiner</b>	Joshua Kingston BSc ACA Burton Sweet Ltd The Clock Tower Farleigh Court Old Weston Road Flax Bourton Bristol BS48 1UR

### **Aims of the Charity**

The Charity's aims are

- (a) to promote the benefit of persons living in Lawrence Weston without distinction of age, sex, sexual orientation, ability, race or political, religious or other opinions, by associating with the local authorities, voluntary organisations and individuals in a common effort to advance education and provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the quality of life for the said persons;
- (b) to develop work with specific reference to the elderly, and disabled of all ages; and
- (c) to develop a community facility and to maintain and manage a centre for activities promoted by the Rock Community Centre Ltd in furtherance of the above objects.

### **Main activities and achievements**

During the year to 31 March 2023, the Centre continued to offer the community various activities and services that help improve the health and well-being of all who use our centre. Details of attendances at the various activities at the centre are as follows-

Befriending 12 x 50 =600  
Yoga Weds 3 x 50 =150  
Yoga Thurs 5 x 50 =250  
Walking Group 12 x 40 =480  
Healthy Eating 8 x 48 =384  
Gentle Exercise Tuesdays 12 x 48 =576  
Gentle Exercise Fridays 10 x 48 =480  
Coffee Mornings 14 x 48 =672  
Lunch Club 22 x 46 =1012  
Arts and Crafts 8 x 48 =384  
Chiropody 8 x12 =96

Total attendances = 5,084

In addition the Centre was used by a local after-school group, an amateur drama group and for various private functions. Hundreds of people also attended the COVID vaccination clinics that the centre offered.

Lawrence Weston Community Transport (LWCT) continues to rent a small office in the Centre. The Rock has a long history with LWCT. The service they provide is vital to the community. A large number of residents who use the activities rely on LWCT and without them attendance levels would suffer. LWCT has given great support to the Rock Centre and, in return, the Centre promotes the service that they provide to the community.

The Rock and the local Co-op store have a very good partnership that continues to develop. Co-op has provided funding and food to help the community. We hope that this relationship will continue to develop and grow over the next few years.

### **Public benefit**

The trustees have complied with their duty in section 4 of the Charities Act 2011 to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

### **Financial review**

The Statement of Financial Activities shows a net surplus for the year of an unrestricted nature of £19,411 (2022: £5,447). The total reserves of an unrestricted nature at the year-end stood at £44,311 (2022: £24,900).

Restricted grants received totalling £14,240 were offset by related expenditure of £15,416 incurred in running the charitable activities. Restricted funds of £1,039 were carried forward at 31 March 2023 (£2,215 in 2022).

Premises and general expenses of £34,730 were set against income of £54,141 generated from unrestricted grants, private bookings and club subscriptions. The estimated benefit to the charity of the use of volunteers during the year was £350 (2022: £350) towards governance costs.

### **Reserves policy**

Unrestricted income funds area general funds that are available for use at the trustees' discretion in furtherance of the objectives of the Charity.

It is the policy of the Charity to hold reserves to the equivalent of eight months running costs which equate currently to some £22,000. In addition, the trustees have also decided to set aside £5,000 towards possible severance payments in the event of the Charity being wound up or dissolved, and a further £2,000 towards future renewals of equipment in the centre. During the year the charity received larger than usual donations and grants, causing the reserves to be increased at the year-end. However, it is not clear that this will be the case in the following year and it is anticipated that the centre will experience a significant increase in costs following the introduction of a revised lease with St Peter's church and the general increase in energy costs.

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.

At 31 March 2023 the unrestricted funds available were £44,311 and there were restricted funds outstanding of £1,039 available for the payment of tutor fees and Feeding Bristol.

### **Going concern**

The charity is dependent on continuing grant aid and as a consequence the going concern basis is dependent on continuing income from this source in the long term. The Centre was closed for considerable periods in 2020/21 as a result of the covid-19 pandemic. However, the charity was able to maintain sustainability as a result of grants received and services have now resumed as before.

The charity's balances were increased during 2022/2023 as a result of a number of grants received during the year. The trustees are therefore of the opinion that the balances on all reserves are sufficient to enable the Charity to continue for a period of up to at least twelve months. However, it is not certain that this level of grants will continue and the trustees are aware that the costs of energy continue to rise in the current climate. The company, therefore, continues to seek appropriate grants to maintain the centre's activities.

### **Constitution**

The charitable company is governed by its Memorandum and Articles of Association and its Constitution (revised 16 July 2001 and September 2017). There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general law.

It is limited by guarantee and does not have a share capital. Every member undertakes to contribute an amount not exceeding £1 to the assets of the charity in the event of its winding up.

The business of the company is conducted by a Management Committee. In September 2017 the Constitution of the company was amended to state that the Committee should consist of no fewer than 5 (previously 9) and no more than 10 (previously 15) members. Each foundation constituent body has one representative ex officio on the Committee and the other members are elected at the Annual General Meeting.

### **Risk management**

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to these. In particular, with regard to the finances of the company, the company's only material financial instruments are the bank balances which are constantly monitored and reported at management meetings. The company also provides for regular maintenance of the building to keep it safe and in good order.

### **Appointment of trustees**

Trustees are appointed on the basis of having specialist skills required by the charity or having local interest in the community centre.

### **Statement of trustees' responsibilities**

The trustees (who are also directors of The Rock Community Centre Limited for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. Trustees are appointed on the basis of having specialist skills required by the charity or having local interest in the community centre.

The trustees are also responsible for the contents of the Trustees' Report.

### **Small company provisions**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board and signed on its behalf by:

Signed:  .....

Date: 29/9/2023 .....

Mrs P Compton

Chair of Trustees  
On behalf of the Trustees

**INDEPENDENT EXAMINER'S REPORT TO TRUSTEES OF THE ROCK COMMUNITY CENTRE LTD  
FOR THE YEAR ENDED 31 MARCH 2023**

---

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31<sup>st</sup> March 2023, which are set out on pages 7 to 15.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

  
Joshua Kinston BSc ACA  
Burton Sweet Limited  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

Date: 29/9/2023

**THE ROCK COMMUNITY CENTRE LTD**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**STATEMENT OF FINANCIAL ACTIVITIES**

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>Income from:</b>					
Donations and grants	2	23,305	14,240	37,545	9,085
Charitable activities	3	30,833	-	30,833	18,497
Investments		3	-	3	-
<b>Total</b>		<u>54,141</u>	<u>14,240</u>	<u>68,381</u>	<u>27,582</u>
<b>Expenditure on:</b>					
Charitable activities	4	34,730	15,416	50,146	34,424
<b>Total</b>		<u>34,730</u>	<u>15,416</u>	<u>50,146</u>	<u>34,424</u>
<b>Net income/(expenditure)</b>	5	19,411	(1,176)	18,235	(6,842)
<b>Transfers between funds</b>		-	-	-	-
<b>Net movements in funds</b>		19,411	(1,176)	18,235	(6,842)
<b>Reconciliation of funds</b>					
Total funds brought forward	13	24,900	2,215	27,115	33,957
Total funds carried forward	13	<u>44,311</u>	<u>1,039</u>	<u>45,350</u>	<u>27,115</u>

**THE ROCK COMMUNITY CENTRE LTD**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**BALANCE SHEET AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
<b>Current Assets</b>			
Cash at bank and in hand		51,167	27,262
Debtors	8	<u>500</u>	<u>500</u>
		51,667	27,762
Creditors	9	(6,317)	(647)
<b>Net current assets</b>		<u>45,350</u>	<u>27,115</u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>		1,039	2,215
<b>Unrestricted funds</b>			
General funds		37,311	24,900
Designated funds		7,000	-
<b>Total charity funds</b>	13	<u>45,350</u>	<u>27,115</u>

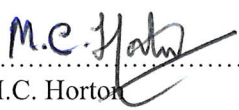
For the financial year ended 31 March 2023, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board and signed on its behalf by:

  
 .....  
 M.C. Horton  
 Trustee

Date.... 29/9/23 .....

## **NOTES TO THE ACCOUNTS**

### **1. Accounting Policies**

#### **Basis of preparation**

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance 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 in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Companies Act 2006.

The charity is a public benefit entity as defined under FRS102.

The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern, despite the significant uncertainty being caused by the national cost of living crisis.

#### **Income:**

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Investment income is included on a receivable basis.

Donations in kind comprise donated services where the costs are measurable and the services would otherwise have to be paid for to maintain operational effectiveness.

#### **Expenditure**

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Charitable activities expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs. The Charity was able to obtain preparation of the statutory accounts at no cost (cost saving from voluntary labour this year estimated to be £350 (2022: £350)).

#### **Pension costs and other post-retirement benefits**

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

**NOTES TO THE ACCOUNTS (continued)**

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Fund accounting**

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

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time 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 note 13 of the financial statements.

**2. Income from donations and grants**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Donations and legacies</b>			
Donations and appeals	6,323	1,000	7,323
Donations in kind	350	-	350
<b>Grants</b>			
Trusts and foundations	16,432	10,440	26,872
Other income	200	2,800	3,000
	<u>23,305</u>	<u>14,240</u>	<u>37,545</u>

Other restricted income above includes £2,800 received from the Feeding Bristol Fund initiative.

**Prior year comparative figures are given on the following page.**

NOTES TO THE ACCOUNTS (continued)

2022 Comparative figures for income from donations and grants

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
<b>Donations and legacies</b>			
Donations and appeals	2,735	-	2,735
Donations in kind	350	-	350
<b>Grants</b>			
Trusts and foundations	-	6,000	6,000
	<u>3,085</u>	<u>6,000</u>	<u>9,085</u>

3. Income from charitable activities

	Total Funds 2023	Total Funds 2022
	£	£
<b>Community Centre activities</b>		
User booking fees takings	21,479	9,607
Lunch Club takings	1,594	1,130
Hire of Community Centre facilities	5,000	5,000
Tenancy agreements	2,760	2,760
	<u>30,833</u>	<u>18,497</u>

All income received from charitable activities in the current and prior year was unrestricted.

4. Total expenditure (including those in respect of donated services).

	Community Centre Activities	Governance	Total Funds 2023
	£	£	£
Centre activities	7,935	-	7,935
Employment costs	23,899	-	23,899
Establishment costs	13,940	-	13,940
Donated services	-	350	350
Office expenses	2,823	-	2,823
Accountancy and legal fees	-	359	359
Independent examination fees	-	840	840
	<u>48,597</u>	<u>1,549</u>	<u>50,146</u>

Prior year comparative figures for total expenditure are given on the following page.

NOTES TO THE ACCOUNTS (continued)

2022 comparative figures for total expenditure

	Community Centre Activities	Governance	Total Funds 2022
	£	£	£
Centre activities	4,248	-	4,248
Employment costs	21,580	-	21,580
Establishment costs	7,158	-	7,158
Donated services	-	350	350
Office expenses	764	-	764
Accountancy and legal fees	-	324	324
	33,750	674	34,424

5. Net income/(expenditure) for the year

This stated after charging:

	2023	2022
	£	£
Independent examiner's remuneration	840	-
Trustees' meeting and training expenses	-	-
	840	-

None of the trustees have been paid any remuneration or received any other benefit in the current or prior year.

6. Employees' remuneration

The aggregate payroll costs during the year were as follows:

	2023	2022
	£	£.
Wages and salaries	23,899	21,580

No employee received emoluments of more than £60,000.

The average number of employees during the year was 2 (2022:2) calculated on the basis of headcount.

The total employment benefits received by key management personnel (trustees and charity directors) including employer national insurance contributions and employer pension contributions were £nil (2022: £nil)

7. Taxation

The charity is exempt from corporation tax on its charitable activities.

NOTES TO THE ACCOUNTS (continued)

**8. Debtors**

	2023	2022
	£	£
After school club fees due	500	500

**9. Creditors: Amounts falling due within one year**

	2023	2022
	£	£
Independent examination accrual	840	-
Light & heat	3,792	-
Payroll liabilities	1,685	647
	<u>6,317</u>	<u>647</u>

**10. Members' liability**

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the Charity in the event of liquidation.

**11. Related parties**

The Charity has a lease for the use of the Community Centre with St Peter's Parish Church PCC at a peppercorn rent of £10 per annum. Negotiations have taken place with the Diocese of Bristol and St Peter's PCC for the establishment of a more formal lease to be put in place, anticipated to be during the latter part of 2023.

The Charity is controlled by the trustees who are all directors of the Company.

**THE ROCK COMMUNITY CENTRE LTD**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

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**NOTES TO THE ACCOUNTS (continued)**

**12. Comparative figures for 2022 SOFA are as follows.**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>
<b>Income from:</b>			
Donations and grants	2,735	6,000	8,735
Charitable activities	15,737	-	15,737
Donated services	350	-	350
Rental Income	2,760	-	2,760
Investments	-	-	-
<b>Total</b>	<u>21,582</u>	<u>6,000</u>	<u>27,582</u>
<b>Expenditure on:</b>			
Raising funds	-	-	-
Charitable activities	26,355	7,395	33,750
Governance costs	674	-	674
<b>Total</b>	<u>27,029</u>	<u>7,395</u>	<u>34,424</u>
<b>Net income/(expenditure)</b>	(5,447)	(1,395)	(6,842)
<b>Transfers between funds</b>	-	-	-
<b>Net movements in funds</b>	(5,447)	(1,395)	(6,842)
<b>Reconciliation of funds</b>			
Total funds brought forward	30,347	3,610	33,957
Total funds carried forward	<u>24,900</u>	<u>2,215</u>	<u>27,115</u>

**THE ROCK COMMUNITY CENTRE LTD**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**NOTES TO THE ACCOUNTS (continued)**

**13. Movement in funds**

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General funds	24,900	54,141	(34,730)	(7,000)	37,311
<b>Designated Funds</b>					
Severance payments	-	-	-	5,000	5,000
Equipment renewals	-	-	-	2,000	2,000
	<u>24,900</u>	<u>54,141</u>	<u>(34,730)</u>	<u>-</u>	<u>44,311</u>
<b>Restricted Funds</b>					
Salaries	-	10,000	(10,000)	-	-
Cooker	2,000	-	(1,980)	-	20
Feeding Bristol	-	2,800	(2,386)	-	414
Tutor Fees	215	1,440	(1,050)	-	605
	<u>2,215</u>	<u>14,240</u>	<u>(15,416)</u>	<u>-</u>	<u>1,039</u>
	<u>27,115</u>	<u>68,381</u>	<u>(50,146)</u>	<u>-</u>	<u>45,350</u>

Restricted funds are held to be expended as directed by the donors.

**Prior year comparatives**

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General funds	30,347	21,582	(27,029)	-	24,900
<b>Restricted Funds</b>					
Salaries	-	6,000	(6,000)	-	-
Cooker	2,000	-	-	-	2,000
Tutor Fees	1,610	-	(1,395)	-	215
	<u>3,610</u>	<u>6,000</u>	<u>(7,395)</u>	<u>-</u>	<u>2,215</u>
	<u>33,957</u>	<u>27,582</u>	<u>(34,424)</u>	<u>-</u>	<u>27,115</u>

**Fund Descriptions**

**Restricted Funds**

Salaries – This fund represents grants received towards salary costs.

Cooker – This fund represents donations received towards a purchase of a new cooker.

Feeding Bristol – Funds for the Feeding Bristol Fund initiative.

Tutor Fees – This fund represents donations received towards the payment of tutor fees.

**Designated Funds**

Severance payments – This fund has been set aside towards possible severance payments in the event of the charity being wound up or dissolved.

Equipment renewals – This fund has been set aside towards future renewals of equipment in the centre.

**ROCK COMMUNITY PROJECT**

England & Wales - Charity number 1056688

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# Accounts

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**Company registration number: 03860796**  
**Charity registration number: 1056688**

**THE ROCK COMMUNITY CENTRE LIMITED**

**(A company limited by guarantee)**

**Annual Report and Financial Statements**

**For the year ended 31 March 2022**

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**TRUST INFORMATION**

<b>Charity name</b>	The Rock Community Centre
<b>Principal office and registered office</b>	St Peter's Church Hall, Ridingleaze, Lawrence Weston, Bristol, BS11 0QF
<b>Charity registration number</b>	1056688
<b>Company registration number</b>	03860796
<b>Trustees</b>	Mr M C Horton, Treasurer Mrs J Gresty Ms S J L Hunt Mrs A Hawker Mrs P Compton, Chair Rev Dr A J Murray Mr G Worth Mrs H Finch (resigned 23 October 2021)) Mrs J Lamoon Mrs R Rich
<b>Independent Examiner</b>	Graham Burley, FCA 12 The Dell Westbury-on-Trym Bristol BS9 3UD

**THE ROCK COMMUNITY CENTRE LTD**  
**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022**

**Aims of the Charity**

The Charity's aims are

- (a) to promote the benefit of persons living in Lawrence Weston without distinction of age, sex, sexual orientation, ability, race or political, religious or other opinions, by associating with the local authorities, voluntary organisations and individuals in a common effort to advance education and provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the quality of life for the said persons;
- (b) to develop work with specific reference to the elderly, and disabled of all ages; and
- (c) to develop a community facility and to maintain and manage a centre for activities promoted by the Rock Community Centre and its constituent bodies in furtherance of the above objects.

**Main activities and achievements**

During the year to 31 March 2022, the Rock Community Project continued to offer the community various activities and services that help improve the health and well-being of all who use our centre.

The centre was closed for considerable periods in 2020/21 as a result of the covid-19 pandemic but was able to re-open with a full programme of the usual activities and events in 2021/22. Details of attendances at the various activities are as follows-

Befriending 8 x 52 =416  
Yoga Weds 4 x 52 =208  
Yoga Thurs 5 x 52 =260  
Walking Group 12 x 40 =480  
Healthy Eating 6 x 48 =288  
Arts and Crafts 8 x 52 =416  
Gentle Exercise Tuesdays 14 x 48 =672  
Gentle Exercise Fridays 10 x 48 =480  
Coffee Mornings 12 x 50 =600  
Lunch Club 22 x 46 =1012  
Chiropody 8 x12 =96

Total attendances = 4,928

In addition the centre was used by a local after-school group, an amateur drama group and for various private functions. Hundreds of people also attended the COVID vaccination clinics that the centre offered.

Lawrence Weston Community Transport (LWCT) continues to rent a small office in the centre. The Rock Centre has a long history with LWCT. The service they provide is vital to the community. A large number of residents who use the activities rely on LWCT and without them attendance levels would suffer. LWCT has given great support to the Rock Centre and, in return, the Centre promotes the service that they provide to the community.

The Rock and the local Co-op store have a very good partnership that continues to develop. Co-op has provided funding and food to help the community. We hope that this relationship will continue to develop and grow over the next few years.

### **Public benefit**

The trustees have complied with their duty in section 4 of the Charities Act 2011 to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

### **Financial review**

The Statement of Financial Activities shows a net deficit for the year of a revenue nature of £5,447 (2021 surplus £1,558). The total reserves of a revenue nature at the year-end stood at £24,900 (2021 £30,347).

Restricted grants received totalling £6,000 were offset by related expenditure of £7,395 incurred in running the charitable activities. Restricted funds of £2,215 were carried forward at 31 March 2021 (£3,610 in 2021).

Premises and general expenses of £26,355 were set against income of £21,232 generated from unrestricted grants, private bookings and club subscriptions. The estimated benefit to the charity of the use of volunteers during the year was £350 (2021 £350) towards governance costs.

### **Going concern**

The charity is dependent on continuing grant aid and as a consequence the going concern basis is dependent on continuing income from this source in the long term. As explained above, the centre was closed for considerable periods in 2020/21 as a result of the covid-19 pandemic. However, the Charity was able to maintain sustainability as a result of grants received and services have now resumed as before.

Although the charity's balances were reduced during 2021/2022 as a result of increased expenditure on maintaining the premises, the centre has been able to obtain grant funding of some £21,372 following the end of the financial year. The trustees are therefore of the opinion that the balances on all reserves are sufficient to enable the Charity to continue for a period of up to at least twelve months.

The company continues to seek appropriate grants to maintain the centre's activities.

### **Constitution**

The charitable company is governed by its Memorandum and Articles of Association and its Constitution (revised 16 July 2001 and September 2017). There are no restrictions in the governing document on the operation of the Charity or on its investment powers, other than those imposed by general law.

It is limited by guarantee and does not have a share capital. Every member undertakes to contribute an amount not exceeding £1 to the assets of the Charity in the event of its winding up.

The business of the company is conducted by a Management Committee. In September 2017 the Constitution of the company was amended to state that the Committee should consist of no fewer than 5 (previously 9) and no more than 10 (previously 15) members. Each foundation constituent body has one representative ex officio on the Committee and the other members are elected at the Annual General Meeting.

### **Risk management**

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to these. In particular, with regard to the finances of the company, the company's only material financial instruments are the bank balances which are constantly monitored and reported at management meetings. The company also provides for regular maintenance of the building to keep it safe and in good order.

### **Appointment of trustees**

Trustees are appointed on the basis of having specialist skills required by the charity or having local interest in the community centre.

**Trustees' responsibilities**

Charity law and the Companies Acts require the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to;

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business; and
- 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 trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The trustees are also responsible for the contents of the Trustees' Report.

**Small company provisions**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board and signed on its behalf by:

Signed: .....

Date: .....

Mrs P Compton  
On behalf of the Trustees

**INDEPENDENT EXAMINER'S REPORT TO TRUSTEES OF  
THE ROCK COMMUNITY CENTRE LTD**

I report on the accounts of the company for the year ended 31 March 2022, which are set out on pages 7 to 12.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 the 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 386 of the Companies Act 2006; and

-to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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: .....

Date: .....

STATEMENT OF FINANCIAL ACTIVITIES  
 YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2022	2022	2022	2021
		£	£	£	£
<b>Income from:</b>					
Donations and grants	2	2,735	6,000	8,735	24,605
Charitable activities	3	15,737	-	15,737	3,420
Donated services	4	350	-	350	350
Rental Income	3	2,760	-	2,760	2,796
Investments	6	-	-	-	-
<b>Total</b>		<b>21,582</b>	<b>6,000</b>	<b>27,582</b>	<b>31,171</b>
<b>Expenditure on:</b>					
Raising funds		-	-	-	-
Charitable activities	6	26,355	7,395	33,750	28,788
Governance costs		674	-	674	795
<b>Total</b>		<b>27,029</b>	<b>7,395</b>	<b>34,424</b>	<b>29,583</b>
<b>Net income/(expenditure)</b>		<b>(5,447)</b>	<b>(1,395)</b>	<b>(6,842)</b>	<b>1,588</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movements in funds</b>		<b>(5,447)</b>	<b>(1,395)</b>	<b>(6,842)</b>	<b>1,588</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		30,347	3,610	33,957	32,369
Total funds carried forward		24,900	2,215	27,115	33,957

**THE ROCK COMMUNITY CENTRE LTD**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

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**BALANCE SHEET AS AT 31 MARCH 2022**

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	Note	2022 £	2021 £
<b>Current Assets</b>			
Cash at bank and in hand		27,262	34,501
Debtors	10	<u>500</u>	<u>500</u>
		27,762	35,001
Creditors	11	(647)	(1,044)
<b>Net current assets</b>		<u>27,115</u>	<u>33,957</u>
 <b>The funds of the charity</b>			
<b>Restricted funds</b>			
		2,215	3,610
<b>Unrestricted funds</b>			
Unrestricted income funds		24,900	30,347
<b>Total charity funds</b>		<u>27,115</u>	<u>33,957</u>

For the financial year ended 31 March 2022, the charity was entitled to exemption from audit under section 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 section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board and signed on its behalf by:

.....  
M.C. Horton  
Trustee

Date.....

## **NOTES TO THE ACCOUNTS**

### **1. Accounting Policies**

#### **Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities (SORP FRS102)", issued in July 2014, applicable accounting standards and the Companies Act 2006.

#### **Income**

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

#### **Expenditure**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters. The Charity was able to obtain preparation and examination of the statutory accounts at no cost (cost saving from voluntary labour this year estimated to be £350 (2020 £350)).

#### **Fund accounting policy**

Unrestricted income funds area general funds that are available for use at the trustees' discretion in furtherance of the objectives of the Charity.

It is the policy of the Charity to hold reserves to the equivalent of eight months running costs which previously equated to some £21,000. However, in the current year, costs were reduced because of the COVID pandemic and it is not certain what the level of use of the facilities will be in the future. In addition, the trustees have also decided to set aside £5,000 towards possible severance payments in the event of the Charity being wound up or dissolved, and a further £2,000 towards future renewals of equipment in the centre.

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.

At 31 March 2021 the unrestricted funds available were £30,347 and there were restricted funds outstanding of £3,610 available for the payment of tutor fees and the purchase of a new cooker.

NOTES TO THE ACCOUNTS (continued)

2. Voluntary income

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
<b>Donations and legacies</b>				
Donations and appeals	2,735	-	2,735	1,528
<b>Grants</b>				
Trusts and foundations	-	6,000	6,000	8,350
Other income	-	-	-	14,727
	-	6,000	6,000	23,077
<b>Total</b>	<b>2,735</b>	<b>6,000</b>	<b>8,735</b>	<b>24,605</b>

3. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
<b>Community Centre activities</b>				
User booking fees takings	10,737	-	9,852	3,420
Hire of Community Centre facilities	5,000	-	5,000	-
Tenancy agreement	2,760	-	2,760	2,796
	18,497	-	18,497	6,216

4. Donated Services

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
<b>Donated Services (volunteers)</b>				
Governance	350	-	350	350
	350	-	350	350

5. Investment income

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Interest on cash deposits	-	-	-	-

**NOTES TO THE ACCOUNTS (continued)**

**6. Total expenditure (including those in respect of donated services).**

	<b>Community Centre Activities</b>	<b>Governance</b>	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
	£	£	£	£
Centre activities	4,248	-	4,248	941
Employment costs	21,580	-	21,580	22,931
Establishment costs	7,158	-	7,158	4,212
Donated services	-	350	350	350
Office expenses	764	-	764	704
Accountancy and legal fees	-	324	324	445
	<u>33,750</u>	<u>674</u>	<u>34,424</u>	<u>29,583</u>

**7. Trustees' remuneration and expenses**

None of the trustees have been paid any remuneration or received any other benefit.

**8. Employees' remuneration**

The average number of persons employed by the Charity during the year was as follows:

	<b>2022 No.</b>	<b>2021 No.</b>
Charitable activities	<u>2</u>	<u>2</u>

The aggregate payroll costs of these persons were as follows:

	<b>2022 £</b>	<b>2021 £.</b>
Wages and salaries	<u>21,580</u>	<u>22,931</u>

**9. Taxation**

The company is a registered charity and is, therefore, exempt from taxation.

**10. Debtors**

	<b>2022 £</b>	<b>2021 £.</b>
After school club fees due	<u>500</u>	<u>500</u>

**NOTES TO THE ACCOUNTS (continued)**

**11. Creditors: Amounts falling due within one year**

	2022	2021
	£	£.
Payroll liabilities	647	1,044

**12. Members' liability**

The Charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the Charity in the event of liquidation.

**13. Related parties**

The Charity has a lease for the use of the Community Centre with St Peter's Parish Church PCC at a peppercorn rent of £10 per annum.

The Charity is controlled by the trustees who are all directors of the Company.

**14. Analysis of funds**

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	
<b>General Funds</b>					
Unrestricted income fund	30,347	21,582	(27,029)	-	24,900
<b>Restricted Funds</b>					
Salaries	-	6,000	(6,000)	-	-
Cooker	2,000	-	-	-	2,000
Tutor Fees	1,610	-	(1,395)	-	215
	3,610	6,000	(7,395)	-	2,215
	33,957	27,582	(34,424)	-	27,115

Restricted funds are held to be expended as directed by the donors.~~~~~

**15. Net assets by fund**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Current assets	24,900	2,215	27,115	33,957

**ROCK COMMUNITY PROJECT**

England & Wales - Charity number 1056688

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# Accounts

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**Company registration number: 03860796**  
**Charity registration number: 1056688**

**THE ROCK COMMUNITY CENTRE LIMITED**

**(A company limited by guarantee)**

**Annual Report and Financial Statements**

**For the year ended 31 March 2021**

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**TRUST INFORMATION**

<b>Charity name</b>	The Rock Community Centre
<b>Principal office and registered office</b>	St Peter's Church Hall, Ridingleaze, Lawrence Weston, Bristol, BS11 0QF
<b>Charity registration number</b>	1056688
<b>Company registration number</b>	03860796
<b>Trustees</b>	Mr M C Horton, Treasurer Mrs J Gresty Ms S J L Hunt Mrs A Hawker Mrs P Compton, Chair Rev Dr A J Murray Mr G Worth Mrs H Finch Mrs J Lamoon
<b>Independent Examiner</b>	Graham Burley, FCA 12 The Dell Westbury-on-Trym Bristol BS9 3UD

### **Aims of the Charity**

The Charity's aims are

- (a) to promote the benefit of persons living in Lawrence Weston without distinction of age, sex, sexual orientation, ability, race or political, religious or other opinions, by associating with the local authorities, voluntary organisations and individuals in a common effort to advance education and provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the quality of life for the said persons;
- (b) to develop work with specific reference to the elderly, and disabled of all ages; and
- (c) to develop a community facility and to maintain and manage a centre for activities promoted by the Rock Community Centre and its constituent bodies in furtherance of the above objects.

### **Main activities and achievements**

During the year to 31 March 2021, where possible, the Rock Community Project continued to offer the community various activities and services that help improve the health and well-being of all who use our centre. However, towards the end of March 2020, because of the Covid-19 pandemic, the centre had to close and all activities ceased. At the same time, the two members of staff were placed on furlough, the Centre manager for nearly four months and the cleaner for almost six months.

The Rock centre re-opened during July 2020 with the Centre manager returning to full employment then. Gentle Exercise activities resumed in August 2020. LWOOSE (the after school club) was able to resume at the start of September and, as the schools remained open during the winter, the club also continued throughout that period. However, at the end of October 2020 the Centre had to cease its other activities again. During this time some refurbishment work was carried out and the Centre also became a hub for dispensing local information and voluntary help. The Centre was not able to open for its normal activities until May 2021.

During this difficult time, the Centre was supported by various sources of funding. HMRC provided £5,833 to cover the furlough periods of the two members of staff, £8,634 was received from the Lottery Fund as a response to the COVID pandemic and £5,000 from Nisbets towards the salary payments. In addition Quartet gave a further £1,000 towards the purchase of a new cooker, and £2,350 for tutor fees for Gentle Exercise. The local Co-op also continues to support the Rock and gave £1,528 for general activities and items of food for the local community.

The above donations and grants have enabled the Centre to survive what has been a very difficult time in a sustainable manner, despite the lack of the usual funds from the hire and use of the hall. It is anticipated that all the previous activities will recommence now that the centre has re-opened but their continuance will depend on there being no further lockdowns during the current year.

Lawrence Weston Community Transport (LWCT) continues to rent a small office in the centre. The Rock Centre has a long history with LWCT. The service they provide is vital to the community. A large number of residents who use the activities rely on LWCT and without them attendance levels would suffer. LWCT has given great support to the Rock Centre and, in return, the Centre promotes the service that they provide to the community.

The Rock and the local Co-op store have a very good partnership that continues to develop. Co-op has provided funding and food to help the community. We hope that this relationship will continue to develop and grow over the next few years.

### **Public benefit**

The trustees have complied with their duty in section 4 of the Charities Act 2011 to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

### **Financial review**

The Statement of Financial Activities shows a net surplus for the year of a revenue nature of £1,558 (2020 deficit £2,221) following a transfer of £3,463 to restricted funds. The total reserves of a revenue nature at the year-end stood at £30,347 (2020 £31,369).

Restricted grants received totalling £22,817 were offset by related expenditure of £23,670 incurred in running the charitable activities. A transfer of £3,463 was made from the revenue account leaving restricted funds of £2,610 carried forward at 31 March 2021 (£1,000 in 2020).

Premises and general expenses of £28,788 were set against income of £8,004 generated from unrestricted grants, private bookings and club subscriptions. The estimated benefit to the charity of the use of volunteers during the year was £350 (2020 £350) towards governance costs.

### **Going concern**

The charity is dependent on continuing grant aid and as a consequence the going concern basis is dependent on continuing income from this source in the long term. As explained above, the centre was closed for considerable periods in 2020/21 as a result of the covid-19 pandemic but has since re-opened. However, the Charity was able to maintain sustainability as a result of grants received. The trustees are of the opinion that the balances on all reserves are sufficient to enable the Charity to continue for a period of up to at least twelve months.

The company continues to seek appropriate grants to maintain the centre's activities.

### **Constitution**

The charitable company is governed by its Memorandum and Articles of Association and its Constitution (revised 16 July 2001 and September 2017). There are no restrictions in the governing document on the operation of the Charity or on its investment powers, other than those imposed by general law.

It is limited by guarantee and does not have a share capital. Every member undertakes to contribute an amount not exceeding £1 to the assets of the Charity in the event of its winding up.

The business of the company is conducted by a Management Committee. In September 2017 the Constitution of the company was amended to state that the Committee should consist of no fewer than 5 (previously 9) and no more than 10 (previously 15) members. Each foundation constituent body has one representative ex officio on the Committee and the other members are elected at the Annual General Meeting.

### **Risk management**

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to these. In particular, with regard to the finances of the company, the company's only material financial instruments are the bank balances which are constantly monitored and reported at management meetings. The company also provides for regular maintenance of the building to keep it safe and in good order.

### **Appointment of trustees**

Trustees are appointed on the basis of having specialist skills required by the charity or having local interest in the community centre.

**Trustees' responsibilities**

Charity law and the Companies Acts require the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to;

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business; and
- 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 trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The trustees are also responsible for the contents of the Trustees' Report.

**Small company provisions**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board and signed on its behalf by:

Signed: .....

Date: .....

Mrs P Compton  
On behalf of the Trustees

**INDEPENDENT EXAMINER'S REPORT TO TRUSTEES OF  
THE ROCK COMMUNITY CENTRE LTD**

I report on the accounts of the company for the year ended 31 March 2021, which are set out on pages 8 to 13.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 the 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 386 of the Companies Act 2006; and

-to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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: .....

Date: .....

**THE ROCK COMMUNITY CENTRE LTD**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2021	2021	2021	2020
		£	£	£	£
<b>Income from:</b>					
Donations and grants	2	1,788	22,817	24,605	9,450
Charitable activities	3	3,420	-	3,420	18,452
Donated services	4	350	-	350	350
Rental Income	3	2,796	-	2,796	2,808
Investments	6	-	-	-	1
<b>Total</b>		<b>8,354</b>	<b>22,817</b>	<b>31,171</b>	<b>31,061</b>
<b>Expenditure on:</b>					
Raising funds		-	-	-	-
Charitable activities	6	5,118	23,670	28,788	31,800
Governance costs		795	-	795	482
<b>Total</b>		<b>5,913</b>	<b>23,670</b>	<b>29,583</b>	<b>32,282</b>
<b>Net income</b>		<b>2,441</b>	<b>(853)</b>	<b>1,588</b>	<b>(1,221)</b>
<b>Transfers between funds</b>		<b>(3,463)</b>	<b>3,463</b>	<b>-</b>	<b>-</b>
<b>Net movements in funds</b>		<b>(1,022)</b>	<b>2,610</b>	<b>1,588</b>	<b>(1,221)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		31,369	1,000	32,369	33,590
Total funds carried forward		30,347	3,610	33,957	32,369

**THE ROCK COMMUNITY CENTRE LTD**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

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**BALANCE SHEET AS AT 31 MARCH 2021**

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	Note	2021 £	2020 £
<b>Current Assets</b>			
Cash at bank and in hand		34,501	31,869
Debtors	10	<u>500</u>	<u>500</u>
		35,001	32,369
Creditors	11	(1,044)	-
<b>Net current assets</b>		<u>33,957</u>	<u>32,369</u>
 <b>The funds of the charity</b>			
<b>Restricted funds</b>			
		3,610	1,000
<b>Unrestricted funds</b>			
Unrestricted income funds		30,347	31,369
<b>Total charity funds</b>		<u>33,957</u>	<u>32,369</u>

For the financial year ended 31 March 2018, the charity was entitled to exemption from audit under section 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 section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board and signed on its behalf by:

.....  
M.C. Horton  
Trustee

Date.....

**NOTES TO THE ACCOUNTS**

**1. Accounting Policies**

**Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice “Accounting and Reporting by Charities (SORP FRS102)”, issued in July 2014, applicable accounting standards and the Companies Act 2006.

**Income**

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

**Expenditure**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters. The Charity was able to obtain preparation and examination of the statutory accounts at no cost (cost saving from voluntary labour this year estimated to be £350 (2020 £350)).

**Fund accounting policy**

Unrestricted income funds area general funds that are available for use at the trustees’ discretion in furtherance of the objectives of the Charity.

It is the policy of the Charity to hold reserves to the equivalent of eight months running costs which previously equated to some £21,000. However, in the current year, costs were reduced because of the COVID pandemic and it is not certain what the level of use of the facilities will be in the future. In addition, the trustees have also decided to set aside £5,000 towards possible severance payments in the event of the Charity being wound up or dissolved, and a further £2,000 towards future renewals of equipment in the centre.

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.

At 31 March 2021 the unrestricted funds available were £30,347 and there were restricted funds outstanding of £3,610 available for the payment of tutor fees and the purchase of a new cooker.

NOTES TO THE ACCOUNTS (continued)

2. Voluntary income

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
<b>Donations and legacies</b>				
Donations and appeals	1,528	-	1,528	6,000
<b>Grants</b>				
Trusts and foundations		8,350	8,350	3,450
Other income	260	14,467	14,727	-
	260	22,817	23,077	3,450
<b>Total</b>	1,788	22,817	24,605	9,450

Other income includes £260 from Bristol City Council for election costs, £5,833 from HMRC in respect of wages during furlough, and £8,634 from the Lottery Fund's COVID response.

3. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
<b>Community Centre activities</b>				
User booking fees takings	3,420	-	3,420	13,452
Hire of Community Centre facilities	-	-	-	5,000
Tenancy agreement	2,796		2,796	2,808
	6,216		6,216	21,260

4. Donated Services

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
<b>Donated Services (volunteers)</b>				
Governance	350	-	350	350
	350	-	350	350

5. Investment income

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Interest on cash deposits	-	-	-	1

NOTES TO THE ACCOUNTS (continued)

6. Total expenditure (including those in respect of donated services).

	Community Centre Activities	Governance	Total Funds 2021	Total Funds 2020
	£	£	£	£
Centre activities	941	-	941	3,444
Employment costs	22,931	-	22,931	21,839
Establishment costs	4,212	-	4,212	4,738
Donated services	-	350	350	350
Office expenses	704	-	704	1,779
Accountancy and legal fees	-	445	445	132
	<u>28,788</u>	<u>795</u>	<u>29,583</u>	<u>32,282</u>

The employment costs were offset by restricted balances received of £5,833 from HMRC for the period of furlough and £8,634 from the Lottery Fund for the COVID response.

7. Trustees' remuneration and expenses

None of the trustees have been paid any remuneration or received any other benefit.

8. Employees' remuneration

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	2020 No.
Charitable activities	<u>2</u>	<u>2</u>

The aggregate payroll costs of these persons were as follows:

	2021 £	2020 £.
Wages and salaries	<u>22,931</u>	<u>21,839</u>

9. Taxation

The company is a registered charity and is, therefore, exempt from taxation.

10. Debtors

	2021 £	2020 £.
After school club fees due	<u>500</u>	<u>500</u>

NOTES TO THE ACCOUNTS (continued)

11. Creditors: Amounts falling due within one year

	2021	2020
	£	£.
Payroll liabilities	1,044	-

12. Members' liability

The Charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the Charity in the event of liquidation.

13. Related parties

The Charity has a lease for the use of the Community Centre with St Peter's Parish Church PCC at a peppercorn rent of £10 per annum.

The Charity is controlled by the trustees who are all directors of the Company.

14. Analysis of funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	
<b>General Funds</b>					
Unrestricted income fund	31,369	8,355	(5,913)	(3464)	30,347
<b>Restricted Funds</b>					
Salaries	-	19,467	(22,931)	3,464	-
Cooker	1,000	1,000	-	-	2,000
Tutor Fees	-	2,350	(740)	-	1,610
	-	22,817	(23,671)	3,464	3,610
	32,369	30,822	(29,234)	-	33,957

Restricted funds are held to be expended as directed by the donors.

15. Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Current assets	30,347	3,610	33,957	32,369

**15. Post Balance Sheet Events**

The trustees are confident that the current Covid-19 pandemic will have no significant effect on the company's assets. These remained stable during 2020/21 and the first few months of the new financial year. Since the end of the financial year the Centre has been able to re-open fully and restore most of its previous activities.