

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

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TRUST INFORMATION

Charity name	Rock Community Project
Company name	The Rock Community Centre Ltd
Principal office and registered office	St Peter's Church Hall, Ridingleaze, Lawrence Weston, Bristol, BS11 0QF
Charity registration number	1056688
Company registration number	03860796
Trustees	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
Independent Examiner	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 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 £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 31st 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 £
Income from:					
Donations and grants	2	23,305	14,240	37,545	9,085
Charitable activities	3	30,833	-	30,833	18,497
Investments		3	-	3	-
Total		<u>54,141</u>	<u>14,240</u>	<u>68,381</u>	<u>27,582</u>
Expenditure on:					
Charitable activities	4	34,730	15,416	50,146	34,424
Total		<u>34,730</u>	<u>15,416</u>	<u>50,146</u>	<u>34,424</u>
Net income/(expenditure)	5	19,411	(1,176)	18,235	(6,842)
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movements in funds		19,411	(1,176)	18,235	(6,842)
Reconciliation of funds					
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 £
Current Assets			
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)
Net current assets		<u>45,350</u>	<u>27,115</u>
The funds of the charity			
Restricted funds		1,039	2,215
Unrestricted funds			
General funds		37,311	24,900
Designated funds		<u>7,000</u>	<u>-</u>
Total charity funds	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

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Donations and legacies			
Donations and appeals	6,323	1,000	7,323
Donations in kind	350	-	350
Grants			
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
	£	£	£
Donations and legacies			
Donations and appeals	2,735	-	2,735
Donations in kind	350	-	350
Grants			
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
	£	£
Community Centre activities		
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
	<u>33,750</u>	<u>674</u>	<u>34,424</u>

5. Net income/(expenditure) for the year

This stated after charging:

	2023	2022
	£	£
Independent examiner's remuneration	840	-
Trustees' meeting and training expenses	<u>-</u>	<u>-</u>

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	<u>23,899</u>	<u>21,580</u>

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
	6,317	647

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.

NOTES TO THE ACCOUNTS (continued)

12. Comparative figures for 2022 SOFA are as follows.

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Income from:			
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	-	-	-
Total	21,582	6,000	27,582
Expenditure on:			
Raising funds	-	-	-
Charitable activities	26,355	7,395	33,750
Governance costs	674	-	674
Total	27,029	7,395	34,424
Net income/(expenditure)	(5,447)	(1,395)	(6,842)
Transfers between funds	-	-	-
Net movements in funds	(5,447)	(1,395)	(6,842)
Reconciliation of funds			
Total funds brought forward	30,347	3,610	33,957
Total funds carried forward	24,900	2,215	27,115

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
	£	£	£	£	£
Unrestricted Funds					
General funds	24,900	54,141	(34,730)	(7,000)	37,311
Designated Funds					
Severance payments	-	-	-	5,000	5,000
Equipment renewals	-	-	-	2,000	2,000
	24,900	54,141	(34,730)	-	44,311
Restricted Funds					
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
	2,215	14,240	(15,416)	-	1,039
	27,115	68,381	(50,146)	-	45,350

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
	£	£	£	£	£
Unrestricted Funds					
General funds	30,347	21,582	(27,029)	-	24,900
Restricted Funds					
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

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.