

**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**

<b>CONTENTS</b>	<b>Page</b>
Trust Information	2
Trustees' Report	3-5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9-11

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

**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.

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

**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**

		2024			2023		
	Note	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
Total		27,519	19,280	46,799	54,141	14,240	68,381
Expenditure on:							
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>		44,311	1,039	45,350	24,900	2,215	27,115
<b>Total funds carried forward</b>		43,117	1,645	44,762	44,311	1,039	45,350

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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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**

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

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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**

	<b>At 31 March 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers between funds</b>	<b>At 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<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>