

Registration number 06256913

Community Rocks
Company limited by guarantee

Directors' report and financial statements

for the year ended 31 July 2022

Community Rocks
Company limited by guarantee

Company information

Directors	Jeremy W Sharman John Hindle Peter Lloyd
Secretary	Fiona P Sharman
Company number	06256913
Registered office	Harborough Hill House Gretton Northamptonshire NN17 3DD
Business address	30 High Street Gretton Northants NN17 3DE
Bankers	The Co-Operative Bank and HSBC

**Community Rocks
Company limited by guarantee**

Contents

	Page
Directors' report	1
Profit and loss account	2
Balance sheet	3-4
Notes to the financial statements	5-7
Independent Examiners report	8

**Community Rocks
Company limited by guarantee**

**Directors' report
for the year ended 31 July 2022**

The directors present their report and the financial statements for the year ended 31 July 2022.

Principal activity

The Charity's objectives are to advance the Christian faith in accordance with the Statement of Beliefs incorporated into the Memorandum of Association. The principal activity of the charity is the provision of a coffee shop and meeting facilities in the village of Gretton.

Directors

The directors who served during the year are as stated below:

Jeremy W Sharman

John Hindle

Peter Lloyd

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

This report was approved by the Board on 24 February 2023 and signed on its behalf by

Jeremy W Sharman

**Community Rocks
Company limited by guarantee**

**Profit and loss account
for the year ended 31 July 2022**

		2022	2021
	Notes	£	£
Turnover	2	37,652	21,016
Cost of sales		(15,558)	(6,918)
		<u> </u>	<u> </u>
Gross profit		22,094	14,098
Other income		1,096	13,009
Administrative expenses		(29,402)	(27,155)
		<u> </u>	<u> </u>
Profit/(Loss) on ordinary activities before taxation		(6,212)	(48)
Tax on profit on ordinary activities		-	-
		<u> </u>	<u> </u>
Profit/(Loss) for the year	7	(6,212)	(48)
		<u> </u>	<u> </u>

**Community Rocks
Company limited by guarantee**

Balance sheet as at 31 July 2022

		2022		2021	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	4		3,232		3,666
Current assets					
Stock		1,440		1,259	
Debtors	5	-		-	
Cash at bank and in hand		4,228		10,187	
		<u>5,668</u>		<u>11,446</u>	
Creditors: amounts falling due within one year	6	<u>-</u>		<u>-</u>	
Net current assets/(liabilities)			8,900		15,112
Total assets less current liabilities			<u>8,900</u>		<u>15,112</u>
Net assets			<u>8,900</u>		<u>15,112</u>
Reserves					
Profit and loss account	7		8,900		15,112
Renovation account			0		0
Members' funds			<u>8,900</u>		<u>15,112</u>

**Community Rocks
Company limited by guarantee**

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

Page 3

Balance sheet (continued)

**Directors' statements required by Sections 475(2) and (3)
for the year ended 31 July 2022**

In approving these financial statements as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 July 2022; and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 386; and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities relating to small companies.

The financial statements were approved by the Board on 24 February 2023 and signed on its behalf by

Jeremy Sharman

**Community Rocks
Company limited by guarantee**

Director

Page 4

1. Accounting policies

1.1. Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities.

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings

and equipment - 20% reducing balance

2. Turnover

The total turnover of the company for the year has been derived from its principal activity wholly undertaken in the UK.

3. Operating profit	2022	2021
	£	£
Operating profit is stated after charging:		
Depreciation and other amounts written off tangible assets	808	916
	<u> </u>	<u> </u>

4. Tangible fixed assets	Fixtures & fittings	
	£	£
Cost		
At 1 August 2021	17,728	17,728
Additions	375	375
	=====	=====
At 31 July 2022	18,103	18,103
	=====	=====
Depreciation		
At 1 August 2021	14,062	14,062
Charge for the year	808	808
	=====	=====
At 31 July 2022	14,870	14,870
	=====	=====
Net book values		
At 31 July 2022	3,232	3,232
	=====	=====
At 31 July 2021	3,666	3,666
	=====	=====
 5. Debtors	 2022	 2021
	£	£
 Prepayments and accrued income	 0	 0
	=====	=====

**Community Rocks
Company limited by guarantee**

6. Creditors: amounts falling due	2022	2021
within one year	£	£
Trade creditors	-	-
Other taxes and social security costs	-	-
Accruals and deferred income	-	-
Loans from Directors	-	-
	<u> </u>	<u> </u>
	-	-
	<u> </u>	<u> </u>
	Profit	
	and loss	
7. Reserves	Account	Total
	£	£
At 1 August 2021	15,112	15,112
For the year	(6,212)	(6,212)
	<u> </u>	<u> </u>
At 31 July 2022	8,900	8,900
	<u> </u>	<u> </u>

8. Company limited by guarantee

The liability of the members is limited. Every member of the Charity undertakes to contribute such amount as may be required to the Charity's assets if it should be wound up while they are a member or within one year after they cease to be a member. This amount is not to exceed £10.00.

**Community Rocks
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Independent examiner's report to the trustees

I report on the accounts of the company for the year ended 31 July 2022 as set out on pages 1-7.

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;
- ☐ to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- ☐ to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

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

- ☐ to keep accounting records in accordance with section 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.

Name: Peter Strong

**Community Rocks
Company limited by guarantee**

Address: 16 Sapphire Close, Kettering, NN15 7DW

Date: 30/03/2022

Page 8