

**CHRIST THE ROCK CHRISTIAN FELLOWSHIP**  
**FINANCIAL STATEMENTS**  
**31 DECEMBER 2020**

**Company Number 08576555**

**Charity Number 1153404**

**CHRIST THE ROCK CHRISTIAN FELLOWSHIP**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2020**

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# **CHRIST THE ROCK CHRISTIAN FELLOWSHIP**

## **TRUSTEES' ANNUAL REPORT**

### **YEAR ENDED 31 DECEMBER 2020**

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The Trustees have pleasure in presenting their report and financial statements of the Charity for the year ended 31 December 2020, which complies with statutory requirements, the governing documents and the Statement of Recommended Practice, Accounting and Reporting by Charities (FRS102) issued in 2015.

#### **Objects of the Charity**

The objects of the Charity, as contained in the Articles of Association are:

- (a) The advancement of the Christian faith, the preaching and proclamation of the Christian gospel, the teaching of Christian doctrine and principles, the pastoral care of Christian people and the printing and distribution of the Bible and Christian literature.
- (b) The relief of persons who are in a condition of need, hardship or distress, or who are aged or sick.
- (c) The advancement of education on the basis of Christian principles for persons of all ages.

The charity seeks to further its objects through the provision of regular church services, by supporting missionary activities and by the provision of a community meeting facility at 88 Station Road Yate (The Candle).

#### **Organisation**

The Charity is governed by a Board of Trustees which is responsible for setting the strategic direction of the organisation and for establishing policy. The Board of Trustees meets regularly and involves the Eldership team of Christ the Rock Christian Fellowship in the operation of the organisation.

#### **Investment powers**

The Trustees have full and unrestricted powers of investing and transposing investments in all respects as they are absolutely and beneficially entitled thereto.

#### **Review of the activities and future developments**

The Charity held regular services of worship in premises rented from the Greenshaw Learning Trust until March 2020, when the Covid pandemic prevented their continuation and meetings have been held over the Zoom platform since then. The charity continues to rent a High Street premises as its public contact base, which houses offices and several meeting rooms normally used by both the church and community groups. When government rules have permitted, small physical meetings have been held in this High Street centre to enable those without internet access to participate in Sunday Zoom services, with strict adherence to Covid-secure practice. Due to the ongoing pandemic, no visits by church members to our linked overseas organisations have been possible during the past year. However, the charity has continued to provide grants to support the advancement of the Christian faith in various countries and also the relief of hardship among the homeless and needy population of Bristol and Yate.

The Charity continues to facilitate and support mission activities by its members with donations to Albania and Greece.

The Charity continues to rely on the voluntary support of its members for both its internal activities and its outreach to the local community, where these have been possible during the pandemic. During the year the Charity employed a Youth Leader, an Office Manager, a Finance Assistant and an Elder.

The Charity has had regard for the guidance from the Charity Commission regarding public benefit, and considers that its charitable purposes fulfil the public benefit requirement as follows:

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## TRUSTEES' ANNUAL REPORT

### YEAR ENDED 31 DECEMBER 2020

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1. The Charity previously held regular services of worship on premises rented from Greenshaw Learning Trust, but since the pandemic these have been held over the Zoom platform. It facilitates ongoing teaching, support and social contact between members through regular small group meetings and teaching videos through the internet. It has provided grants to support the advancement of the Christian faith throughout various countries of the world and the relief of hardship amongst the homeless and needy population of Bristol and within the local community.
2. The Charity's rented premises at 88 Station Road, Yate (known as 'The Candle') are available as a community facility and are used intermittently by various local groups, as permitted by government guidelines during the pandemic. A limited programme of general maintenance work has continued during the year.
3. The Charity provides funding and volunteer workers for the Willow Tree Centre, a separate charity providing help to women and their partners facing an unplanned pregnancy or needing help following a miscarriage, stillbirth or an abortion.
4. The Charity has continued to run one outlet of the North Bristol Foodbank in its High Street premises, managed primarily by volunteers with oversight from the group's paid manager.  
  
It provides emergency food and other provisions to people in need within the community, together with a signposting system for guidance and support to its clients with the aim of preventing their continuing need for the service. The huge increase in demand on Foodbanks throughout the pandemic has been amply met by the recruitment of new volunteers and receipt of many generous donations.
5. Until the start of the pandemic the Charity provided volunteers and financial support for a team of Street Pastors, who supported young people in need late on Friday & Saturday nights in the local area; this activity was part of a nationwide scheme initiated and supported by the Ascension Trust charity. Unfortunately this service ceased during the past year, as it was not possible to maintain it during the pandemic.
6. The Charity provides financial and moral support to a volunteer who is working with refugees in Greece.
7. The Charity provides volunteers and financial support for regular clubs and activities in several local primary and secondary schools.

#### **Review of Relationships with other charities:**

The Charity co-operates with other Christian groups and churches in the Bristol and Yate areas in joint worship services, leadership networking and voluntary service in the community. As mentioned above, the Charity facilitates a local Foodbank under the management of a large neighbouring group of Foodbanks, working in collaboration with the Trussell Trust. It also provides volunteer workers for various other charities such as the Willow Tree Centre, Re-generate, and One25 Ltd.

The Charity has ongoing links with missionaries in Albania and Greece.

# **CHRIST THE ROCK CHRISTIAN FELLOWSHIP**

## **TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 31 DECEMBER 2020**

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### **Reserves**

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") should represent 3 – 6 months of expenditure, which equated to between £75,000 and £37,500 in general funds. At this level, the Trustees are confident that the organisation will be able to continue the current activities of the organisation in the event of a significant drop in funding.

In 2020, significant donations have been received and retained in the restricted funds (Foodbank account). This has been discussed with North Bristol Foodbank who were happy for the money to be retained in the Charity's account. Due to the ongoing pandemic and expected increased economic hardship in 2021, the Trustees were happy to retain these funds and review the position towards the end of 2021 with a view to moving to a more normal level of reserves if conditions have stabilised.

At the balance sheet date, free reserves amounted to £122,853. The year ended with a surplus in free reserves, with reduced expenditure on hiring premises and supporting Mission activities as a result of the pandemic.

### **Implications of Covid 19 epidemic**

At the date of this report the financial situation of the charity has not been significantly affected by the current epidemic. It is recognised that there may be a downturn in income during the coming months but there are sufficient reserves to counterbalance this possibility and also scope for reducing costs, should it become necessary. As a result of the epidemic it has not been possible to hold Sunday meetings at Yate Academy since March 2020, which has provided a considerable saving in the weekly cost of hiring a venue. In common with most churches, Sunday meetings have been held through the medium of Zoom and the vast majority of members have maintained regular connection with the church through these meetings and other group activities (via electronic means). Throughout the past year the church has continued to offer effective support for its most vulnerable members, particularly in relation to financial need, mental health and prevention of social isolation. Special consideration has been given to young people, with regular support from youth leaders combined with occasional small physical meetings, when possible. Consultations are continuing on plans for establishing new, safe patterns for church activities in the coming months, with due regard to compliance with evolving government guidelines. It is currently planned to continue Sunday services through Zoom until the end of the summer. The possibility of resuming physical meetings will then be reviewed, with due regard to the Covid infection rate and to feedback from members.

### **Investment policy**

As income from funders is used within a short time of receipt, the Trustees consider that the most appropriate policy for investing funds is to place them on short-term deposit.

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2020

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### Risk review

The Trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The two main risks to the charity identified by the trustees during the past year were:

1 Members gradually becoming disconnected from the charity due to lack of opportunities for physical meetings

2 A reduction in the charity's income due either to loss of members or to a downturn in their financial circumstances, as a result of the pandemic.

Fortunately, neither of these risks has materialised. There has been a consistently good attendance rate at weekly Zoom services, social contacts between members have been maintained through small group activities (mainly online) and the charity's income from members has remained stable.

### Safeguarding

During early 2020 there was a short-term police investigation into allegations of historic malpractice; however, trustees have not been notified of any subsequent action arising from this. In order to ensure that safeguarding policies and practices are up to date and robust, a thorough safeguarding review is currently underway with support and guidance from a safeguarding consultancy organisation.

Risks relating to health and safety and fire have been managed by adherence to detailed policies and procedures. Risks relating to Covid have been managed by a temporary Advisory Group, which meets regularly with leaders and includes members who have professional expertise in this area.

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2020

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### Statement of trustees' responsibilities

The trustees (who are also directors of Christ the Rock - Christian Fellowship 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.

Signed by order of the trustees

P. Douglas  
Chair of the trustees

Date: 27 September 2021

**CHRIST THE ROCK CHRISTIAN FELLOWSHIP**  
**REFERENCE AND ADMINISTRATIVE INFORMATION**  
**YEAR ENDED 31 DECEMBER 2020**

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**Status**

The Charity is governed by its Articles of Association, dated 19 June 2013. It was incorporated as a company limited by guarantee, number 08576555 and was registered with the Charity Commission, number 1153404 on the same date.

**Trustees**

The Trustees who are directors for the purpose of company law and who served during the year are:

A. Bailey	
L.J. Charles	
P. Douglas (chair)	
A. D. Penn (treasurer)	
P. Anthony	(Appointed on 16 <sup>th</sup> March 2021)
R. J. Rogers	(Resigned on 9 <sup>th</sup> April 2020)
A. Woolcomb	(Resigned on 31 <sup>st</sup> August 2020)

**Registered Office**

The Church Office,  
88 Station Road,  
Yate,  
Bristol, BS37 4PH

**Independent Examiner**

Josh Kingston ACA,  
Burton Sweet Limited,  
The Clock Tower,  
5 Farleigh Court,  
Old Weston Road,  
Flax Bourton,  
Bristol BS48 1UR

**Bankers**

Lloyds Bank plc,  
40 High Street,  
Chipping Sodbury,  
Bristol BS37 6AW

# **CHRIST THE ROCK CHRISTIAN FELLOWSHIP**

## **INDEPENDENT EXAMINER'S REPORT**

**YEAR ENDED 31 DECEMBER 2020**

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### **Independent examiner's report to the trustees of Christ the Rock - Christian Fellowship**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

#### **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:

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 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.

Josh Kingston ACA,  
Burton Sweet Limited,  
The Clock Tower,  
5 Farleigh Court,  
Old Weston Road,  
Flax Bourton,  
Bristol BS48 1UR,

Date: 7 September 2021

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>Income from:</b>					
Donations and legacies	2	129,784	67,504	197,288	144,830
Charitable activities		-	-	-	4,547
Other trading activities		1,919	-	1,919	1,260
Investment income		558	-	558	296
<b>Total income</b>		<b>132,261</b>	<b>67,504</b>	<b>199,765</b>	<b>150,933</b>
<b>Expenditure on:</b>					
Charitable activities	3	118,859	31,278	150,137	149,831
<b>Total expenditure</b>		<b>118,859</b>	<b>31,278</b>	<b>150,137</b>	<b>149,831</b>
<b>Net income/expenditure</b>		<b>13,402</b>	<b>36,226</b>	<b>49,628</b>	<b>1,102</b>
<b>Transfers between funds</b>	11	<b>(2,458)</b>	<b>2,458</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>10,944</b>	<b>38,684</b>	<b>49,628</b>	<b>1,102</b>
<b>Total funds at 1 January</b>		<b>112,898</b>	<b>8,227</b>	<b>121,125</b>	<b>120,023</b>
<b>Total funds at 31 December</b>	11	<b>123,842</b>	<b>46,911</b>	<b>170,753</b>	<b>121,125</b>

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charitable company are classed as continuing.

See note 7 for comparative Statement of Financial Activities.

The notes on pages 10 to 17 form part of these financial statements

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## BALANCE SHEET

Company Registration Number 08576555

AS AT 31 DECEMBER 2020

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	8	989	1,598
<b>Current assets</b>			
Debtors	9	8,954	9,299
Cash at bank		<u>163,411</u>	<u>113,457</u>
		172,365	122,756
<b>Creditors: amounts falling due within one year</b>	10	<u>(2,601)</u>	<u>(3,229)</u>
Net current assets		169,764	119,527
<b>Net assets</b>		<u>170,753</u>	<u>121,125</u>
<b>Income funds</b>			
Unrestricted funds	12	123,842	112,898
Restricted funds	12	46,911	8,227
Total funds		<u>170,753</u>	<u>121,125</u>

For the year ended 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

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 special provisions of Part 15 of the Companies Act applicable to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

These financial statements were approved by the trustees on 7 September 2021 and are signed on their behalf by:

P Douglas  
(Chair of Trustees)

**The notes on pages 10 to 17 form part of these financial statements**

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

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### 1 Accounting policies

- a) The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Statement of Recommended Practice FRS102 (SORP FRS102), and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The charity meets the definition of a public benefit entity under FRS102.

There are no material uncertainties about the charity's ability to continue as a going concern, despite the significant uncertainty being caused by the worldwide COVID-19 crisis. Whilst the Trustees expect there to be a significant impact on the charity's operations, the charity has sufficient reserves to be able to meet these challenges

- b) Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from donations is included in income when it is 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.

Gifts in kind includes donated services and facilities which are recognised at a reasonable estimate of the amount the Charity would be prepared to pay for such items. An equivalent amount has been included as expenditure under the appropriate heading in the Statement of Financial Activities.

The charity receives donations of food items for the Foodbank to distribute to those in short-term need.

These donations are not valued as the charity considers the benefit from doing so would be outweighed by the cost of calculating such a valuation.

- c) Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

- d) Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

- e) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Office equipment - 25% p.a. reducing balance

Fixtures and fittings - 25% p.a. reducing balance

Improvements to leasehold property - straight line over the remaining period of the lease

- f) 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.

- g) 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.

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 DECEMBER 2020

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- h) 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.
- i) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.
- j) Designated funds are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.
- k) 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 Donations and legacies

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2020 £</b>
Offerings, donations and gift aid	129,784	67,504	197,288

Donations received from trustees and other related parties during the year were £29,435 (2019: £24,765).

<b>Prior year comparative</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2019 £</b>
Offerings, donations and gift aid	121,264	23,566	144,830

## 3 Expenditure on: Charitable activities

	<b>Activities undertaken directly £</b>	<b>Grant funding of activities £</b>	<b>Support costs £</b>	<b>Total Funds 2020 £</b>
General Ministry	22,618	-	104,904	127,522
Mission	-	21,248	-	21,248
Youth	1,367	-	-	1,367
	<u>23,985</u>	<u>21,248</u>	<u>104,904</u>	<u>150,137</u>

Support costs are allocated on the basis of cost of activities undertaken directly.

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

### 3 Expenditure on: Charitable activities (*continued*)

#### Prior year comparative

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total Funds 2019 £
General Ministry	24,927	-	96,715	121,642
Mission	-	24,666	-	24,666
Youth	3,523	-	-	3,523
	<u>28,450</u>	<u>24,666</u>	<u>96,715</u>	<u>149,831</u>

Support costs are allocated on the basis of cost of activities undertaken directly.

#### Grants payable

	2020 £	2019 £
<i>Grants to Christian organisations</i>		
Bristol International Trust (BISC)	725	725
Willow Tree Centre	1,200	1,200
Regener8	1,020	1,020
Lions Club	969	-
Small grants of £150 or less	-	250
Grants to individuals	17,334	21,471
	<u>21,248</u>	<u>24,666</u>

### 4 Net income for the year is stated after charging:

	2020 £	2019 £
Depreciation	1,108	3,381
Independent examiner's fee		
- Accounts preparation	1,170	990
- Independent examination	630	530
	<u></u>	<u></u>

### 5 Staff costs and numbers

The aggregate payroll costs were:

	2020 £	2019 £
Wages and salaries	49,245	32,683
Social security costs	-	57
Employer's pension costs	752	415
	<u>49,997</u>	<u>33,155</u>

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

### 5 Staff costs and numbers (*continued*)

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

No trustees have been remunerated or reimbursed for their out of pocket travel expenses (2019: Nil)

The trustees consider themselves to be the key management personnel of the Charity, and as such have received no remuneration.

The average weekly number of employees based on average headcount during the year was as follows:

	2020 No.	2019 No.
Fellowship	4	3

### 6 Taxation

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

### 7 Comparative Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
<b>Income from:</b>			
Donations and legacies	121,264	23,566	144,830
Charitable activities	4,547	-	4,547
Other trading activities	1,260	-	1,260
Investment income	296	-	296
<b>Total income</b>	<b>127,367</b>	<b>23,566</b>	<b>150,933</b>
<b>Expenditure on:</b>			
Charitable activities	106,777	43,054	149,831
<b>Total expenditure</b>	<b>106,777</b>	<b>43,054</b>	<b>149,831</b>
<b>Net income/expenditure</b>	<b>20,590</b>	<b>(19,488)</b>	<b>1,102</b>
<b>Transfers between funds</b>	<b>(2,760)</b>	<b>2,760</b>	<b>-</b>
<b>Net movement in funds</b>	<b>17,830</b>	<b>(16,728)</b>	<b>1,102</b>
<b>Total funds at 1 January</b>	<b>95,068</b>	<b>24,955</b>	<b>120,023</b>
<b>Total funds at 31 December</b>	<b>112,898</b>	<b>8,227</b>	<b>121,125</b>

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

### 8 Tangible fixed assets

	Improvements to Leasehold Property £	Office Equipment £	Fixtures & Fittings £	Total £
<b>Cost</b>				
At 1 January 2020	18,700	2,214	689	21,603
Additions	-	500	-	500
At 31 December 2020	18,700	2,714	689	22,103
<b>Depreciation</b>				
At 1 January 2020	17,922	1,524	559	20,005
Charge for year	778	298	33	1,109
At 31 December 2020	18,700	1,822	592	21,114
<b>Net book value</b>				
<b>At 31 December 2020</b>	-	892	97	989
At 31 December 2019	778	690	130	1,598

### 9 Debtors

	2020 £	2019 £
Gift Aid	8,574	7,245
Other debtors and prepayments	380	2,054
	8,954	9,299

### 10 Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals	1,800	1,520
Other creditors	333	1,379
Tax and social security	468	330
	2,601	3,229

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 DECEMBER 2020

#### 11 Movement in funds

Year ended 31 December 2020	1 January 2020 £	Income £	Expenditure £	Transfers £	31 December 2020 £
<b>Unrestricted funds</b>					
General funds	112,898	132,261	(118,859)	(2,458)	123,842
<b>Restricted funds</b>					
Special Needs	364	830	(1,851)	657	-
Mission Action Group	1,325	10,955	(10,926)	1,801	3,155
Bean Fund	583	49	(583)	-	49
Foodbank Local Hardship Fund	5,955	55,670	(17,918)	-	43,707
	8,227	67,504	(31,278)	2,458	46,911
<b>Total funds</b>	121,125	199,765	(150,137)	-	170,753

Year ended 31 December 2019	1 January 2019 £	Income £	Expenditure £	Transfers £	31 December 2019 £
<b>Unrestricted funds</b>					
General funds	95,068	127,367	(106,777)	(2,760)	112,898
<b>Restricted funds</b>					
Special Needs	364	-	-	-	364
Mission Action Group	1,494	9,993	(12,527)	2,365	1,325
Foodbank Trussell Trust	22,662	8,446	(26,890)	(4,218)	-
Bean Fund	435	148	-	-	583
Foodbank Local Hardship Fund	-	2,300	(563)	4,218	5,955
Church Weekend Away	-	2,679	(3,074)	395	-
	24,955	23,566	(43,054)	2,760	8,227
<b>Total funds</b>	120,023	150,933	(149,831)	-	121,125

#### Restricted funds

Mission Action Group funds are those donated for supporting mission abroad, particularly in Greece, Albania and Burkina Faso.

Foodbank Trussell Trust funds and donated goods received are used in the running of the foodbank which provides emergency food to people in the local community.

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

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### 11 Movement in funds (*continued*)

#### Restricted funds (*continued*)

The Special Needs Fund consists of funds given by church members to support people both inside and outside the church with short-term problems.

The Bean Fund is made up of small donations from church members used to help provide meals (beans) for the homeless in Bristol.

Foodbank Local Hardship Fund. This fund provides a range of ancillary services to clients of the Trussell Trust Foodbank outlet that operates on the Charity's premises.

Church Weekend Away Fund. This relates to contributions made by some members of the church towards the cost of a weekend away during the year.

The transfers between funds represents transfers from unrestricted funds to support the Mission Action Group fund as part of the Charity's Mission expenditure.

### 12 Analysis of net assets

Year ended 31 December 2020	Tangible fixed assets £	Other net assets £	Total £
Unrestricted funds			
General funds	989	122,853	123,842
Restricted funds	-	46,911	46,911
	<u>989</u>	<u>169,764</u>	<u>170,753</u>

  

Year ended 31 December 2019	Tangible fixed assets £	Other net assets £	Total £
Unrestricted funds			
General funds	1,598	111,300	112,898
Restricted funds	-	8,227	8,227
	<u>1,598</u>	<u>119,527</u>	<u>121,125</u>

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

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### 13 Operating lease commitments

At the year- end, the Charity had total minimum commitments under non-cancellable operating leases as set out below:

**Amounts payable:**

Within 1 year

Between 2-5 years

<b>Land &amp; Buildings 2020 £</b>	<b>Land &amp; Buildings 2019 £</b>
27,500	6,875
82,500	-

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### 14 Company limited by guarantee

The charity is a company limited by guarantee having no share capital. Every member is liable to contribute £1 towards the costs of dissolution and the liabilities incurred by the charity in the event of the charity being

**CHRIST THE ROCK CHRISTIAN FELLOWSHIP**

**MANAGEMENT INFORMATION**

**YEAR ENDED 31 DECEMBER 2020**

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**The following pages do not form part of the statutory financial statements  
which are the subject of the independent examiner's report on page 7.**

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2020

	Total Funds 2020 £	Total Funds 2019 £
<b>Income</b>		
Offerings	3,044	14,740
Gift aid donations	88,884	72,831
Gift aid receipt	21,528	18,786
Payroll giving	15,480	15,190
Church weekend contributions	-	2,679
Donations to Special Needs Fund	830	70
Mission Action Group Funds	11,803	12,319
Youthwork activities	-	1,868
Foodbank Trussell Trust	-	8,446
Foodbank Local Hardship Fund	55,670	2,300
Bean Fund	49	148
Room rental	1,919	1,260
Investment income	558	296
<b>Total income</b>	<b>199,765</b>	<b>150,933</b>
<b>Expenditure</b>		
<i>Charitable activities</i>		
<b>Mission</b>		
Grants to Christian organisations	3,914	3,195
Grants to individuals	17,334	21,471
	<b>21,248</b>	<b>24,666</b>

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2020

	Total Funds 2020 £	Total Funds 2019 £
<b>General ministry</b>		
Visiting speakers	-	700
Books, music & Traidcraft purchases	287	500
Foodbank Trussell Trust	-	17,890
Foodbank Local Hardship Fund	17,918	563
Membership	2,562	1,686
Church weekend away	-	3,074
Special Needs grants	1,851	514
	<u>22,618</u>	<u>24,927</u>
<b>Young people</b>		
Youth group	1,367	3,523
	<u>1,367</u>	<u>3,523</u>
<b>Support costs allocated to charitable activities</b>		
Rent	30,757	37,932
Rates & water	1,907	1,195
Light & heat	2,428	1,982
Insurance	1,762	1,028
Telephone	1,382	639
Printing, postage & stationery	1,431	2,540
Outreach worker	-	3,144
Staff salaries & wages	49,245	32,683
Employer's NIC	-	57
Employer's pension contributions	752	415
Training and other staff costs	1,865	1,468
Sundry expenses	364	811
Repairs & renewals	3,980	3,926
Bank charges	225	325
Depreciation	1,108	3,381
Legal and professional fees	5,898	4,239
Independent examination fees - current year	1,800	1,520
Over-accrued in prior year	-	(570)
	<u>104,904</u>	<u>96,715</u>
<b>Total expenditure</b>	<u>150,137</u>	<u>149,831</u>
<b>Net surplus/(deficit)</b>	<u>49,628</u>	<u>1,102</u>