

**CHRIST THE ROCK CHRISTIAN FELLOWSHIP**  
**FINANCIAL STATEMENTS**  
**31 DECEMBER 2022**

**Company Number 08576555**

**Charity Number 1153404**

**CHRIST THE ROCK CHRISTIAN FELLOWSHIP  
FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2022**

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# **CHRIST THE ROCK CHRISTIAN FELLOWSHIP**

## **TRUSTEES ANNUAL REPORT**

### **YEAR ENDED 31 DECEMBER 2022**

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The Trustees have pleasure in presenting their report and financial statements of the Charity for the year ended 31 December 2022, which complies with statutory requirements, the governing documents and the Statement of Recommended Practice, Accounting and Reporting by Charities (FRS102) issued in 2019.

#### **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 continued to hold regular Sunday services at the new time of 4.00pm at St Nicholas church, Yate from Sept 2021 - Sept 2022. However, as this time was not convenient for all members, services moved to a new venue at Abbotswood Primary School in Sept 2022 and returned to the previous time of 10.30 a.m. Although the majority of members now prefer to attend services physically, they are still able to attend via Zoom and a small number continue to use this facility.

The charity continues to rent a High Street premises as its public contact base, which houses offices and several meeting rooms used by both the church and community groups. During the past year a weekly afternoon community café was established by church members, which has become very popular. Hot drinks and cakes are provided without charge and craft workshops are available. During the winter the café was recognized by the local council as an official 'warm space' to help alleviate the cost-of-living crisis.

The Charity continues to facilitate and support mission activities by its members with donations to Greece, Pakistan and Albania and once again a small group of church members visited our long-term mission partner in Albania during the year.

The Charity continues to rely on the voluntary support of its members for both its internal activities and its outreach to the local community. During the year the Charity continued to employ a Youth Leader, an Office Manager, a Finance Assistant and an Elder.

**CHRIST THE ROCK CHRISTIAN FELLOWSHIP  
TRUSTEES ANNUAL REPORT  
YEAR ENDED 31 DECEMBER 2022**

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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:

1. As mentioned above, the Charity has held regular services of worship on premises rented from Abbotswood Primary School, Yate since September 2022. These services are also available on Zoom for those who do not feel comfortable attending in person due to the ongoing risk of Covid. It has continued to facilitate ongoing teaching, support and social contact between members through regular small group meetings.
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. A limited programme of general maintenance work has continued during the year.
3. One outlet of the North Bristol Foodbank is operated from the Charity's Station Road premises ('the Candle'), 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 seen during the pandemic has continued due to the current cost-of-living crisis, but the demand continues to be amply met by the dedicated team of volunteers and many generous donations.
4. The Charity provides financial and moral support to a volunteer who is working with immigrants and refugees in Greece.
5. The Charity provides financial support and volunteers for Regenerate, a Christian charity which provides regular activities in several local primary and secondary schools.
6. The Charity provides financial support and volunteers for the One25 charity, which offers help to women with a history of childhood abuse and who are addicted to class A drugs and / or alcohol.
7. The Charity provides financial support and a volunteer for the Willow Tree Centre, a local charity providing help to women and their partners facing an unplanned pregnancy or needing support following a miscarriage, stillbirth or abortion.

**Review of Relationships with other charities:**

The Charity co-operates with other Christian groups and churches in the Bristol and Yate areas through 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. Also as mentioned above, it provides volunteer workers for various other local charities such as Re-generate, One25 and the Willow Tree Centre.

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

**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 £36,500 and £73,000 in general funds. At this level, the Trustees are confident



## **CHRIST THE ROCK CHRISTIAN FELLOWSHIP TRUSTEES ANNUAL REPORT YEAR ENDED 31 DECEMBER 2022**

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that the organisation will be able to continue its current activities in the event of a significant drop in funding.

In 2022 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 expected increasing economic hardship in 2022, the Trustees were happy to retain these funds with a view to moving to a more normal level of reserves once conditions have stabilised.

At the balance sheet date, free reserves amounted to £146,011 which provides additional protection against the risks of a drop in funding and inflationary pressures on costs expected in the current economic environment.

### **Impact of Covid 19 epidemic**

The first two years of the Covid epidemic inevitably caused some changing patterns in the charity's activities and also some changes in our membership, but for the past year all previous activities have been resumed and the numbers attending Sunday services and various weekday activities has remained fairly consistent, as before the epidemic.

### **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.

### **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.

### **Safeguarding**

Any issues that arise are promptly investigated by a Safeguarding Team, comprising the Safeguarding Officer (a Trustee) plus a member of the Senior Leadership team. During the past two years the Safeguarding Team has undertaken a thorough review of all the Charity's safeguarding practices and policies. Professional guidance from thirtyone:eight, a consultancy organization specifically for churches, is sought whenever necessary.

As mentioned in our previous Trustees Report, we were notified in 2020 of a police investigation into allegations of malpractice against a Youth Worker employed by the Charity several years ago. This investigation eventually culminated in two brief court hearings in spring 2022, at which the defendant pleaded not guilty. We have been informed that the final hearing will take place in the spring of 2023. Throughout these events we have regularly sought advice from thirtyone:eight. We have also informed our insurance company and have provided regular brief updates to church members. In line with advice from the Charity Commisison, we have filed a Serious Incident Report with them in connection with this matter.

### **Health & Safety**

A designated Health & Safety Officer (a Trustee) maintains oversight of all health & safety issues, with support from other members of the charity where appropriate. There are detailed policies to cover all relevant areas of the charity's operation, which are approved by Trustees and reviewed periodically.

**CHRIST THE ROCK CHRISTIAN FELLOWSHIP  
TRUSTEES ANNUAL REPORT  
YEAR ENDED 31 DECEMBER 2022**

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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



Gill Stafford  
Chair of the Trustees

Date: 13 September 2023

**CHRIST THE ROCK CHRISTIAN FELLOWSHIP  
REFERENCE & ADMINISTRATIVE INFORMATION  
YEAR ENDED 31 DECEMBER 2022**

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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 until July 2023)  
A. D. Penn (treasurer)  
P. Anthony  
G. Stafford (chair from August 2023)

**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 2022**

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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 2022.

**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.

*Joshua Kingston*

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

Date: 13 September 2023 .....

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

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

YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Income from:</b>					
Donations and legacies	2	141,147	44,759	185,906	164,557
Investments		43	-	43	55
<b>Total income</b>		<u>141,190</u>	<u>44,759</u>	<u>185,949</u>	<u>164,612</u>
<b>Expenditure on:</b>					
Charitable activities	3	117,545	28,701	146,246	142,439
<b>Total expenditure</b>		<u>117,545</u>	<u>28,701</u>	<u>146,246</u>	<u>142,439</u>
<b>Net income/(expenditure)</b>	6	23,645	16,058	39,703	22,173
<b>Transfers between funds</b>	13	(5,044)	5,044	-	-
<b>Net movement in funds</b>		<u>18,601</u>	<u>21,102</u>	<u>39,703</u>	<u>22,173</u>
<b>Total funds at start of year</b>	13	129,161	63,765	192,926	170,753
<b>Total funds at end of year</b>	13	<u>147,762</u>	<u>84,867</u>	<u>232,629</u>	<u>192,926</u>

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 charity are classed as continuing.

The notes on pages 9 to 18 form part of these financial statements  
See note 9 for fund-accounting comparative figures

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## BALANCE SHEET

AS AT 31 DECEMBER 2022

Company Registration Number 08576555

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	10	1,751	1,781
<b>Current assets</b>			
Debtors	11	8,831	7,008
Cash at bank and in hand		225,385	187,555
		<u>234,216</u>	<u>194,563</u>
<b>Liabilities</b>			
Creditors : amounts falling due within one year	12	(3,338)	(3,418)
<b>Net current assets or liabilities</b>		<u>230,878</u>	<u>191,145</u>
<b>Net assets or liabilities</b>		<u><u>232,629</u></u>	<u><u>192,926</u></u>
<b>FUNDS</b>			
<b>Unrestricted funds</b>			
General funds	14	147,762	129,161
<b>Restricted funds</b>	14	84,867	63,765
<b>Total funds</b>		<u><u>232,629</u></u>	<u><u>192,926</u></u>


For the year ended 31 December 2022 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 ..... 13 September 2023 ..... and are signed on their behalf by:



Gill Stafford  
(Chair of Trustees)

The notes on pages 9 to 18 form part of these financial statements

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

#### Accounting convention

The accounts (financial statements) have been prepared in accordance with the historical cost convention 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* and UK Generally Accepted Practice 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.

#### 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.

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.

#### Expenditure

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

#### Charitable Activities

Grants awarded are allocated to charitable activities.

Grants awarded are treated as expenditure and a liability in the accounts as soon as they become legal or constructive obligations. In the case of multi-year grant awards, the funding for all years is immediately recognised unless there are conditions which need to be met by the recipient to enable the release of subsequent years' funding.

#### Governance costs

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.

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies (*continued*)

#### **Tangible fixed assets**

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

#### **Trade and other 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.

#### **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 and provisions**

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.

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.

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.

Further explanation of the nature and purpose of each fund is included in note of the financial statements.



# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

### 2 Income from: Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Offerings, donations and gift aid	141,147	44,759	185,906
	<u>141,147</u>	<u>44,759</u>	<u>185,906</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Offerings, donations and gift aid	123,467	41,090	164,557
	<u>123,467</u>	<u>41,090</u>	<u>164,557</u>

Aggregate donations from Trustees, key management personnel, and other related parties was £38,300 (2021: £27,700).

### 3 Expenditure on: Charitable activities

	Activities undertaken directly £	Grant funding of activities (Note 4) £	Support Costs (Note 5) £	Total Funds 2022 £
General Ministry	8,404	-	102,212	110,616
Mission	-	33,941	-	33,941
Youth	1,689	-	-	1,689
	<u>10,093</u>	<u>33,941</u>	<u>102,212</u>	<u>146,246</u>

	Activities undertaken directly £	Grant funding of activities (Note 4) £	Support Costs (Note 5) £	Total Funds 2021 £
General Ministry	18,560	-	98,760	117,320
Mission	-	23,912	-	23,912
Youth	1,207	-	-	1,207
	<u>19,767</u>	<u>23,912</u>	<u>98,760</u>	<u>142,439</u>

**CHRIST THE ROCK CHRISTIAN FELLOWSHIP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

**4 Analysis of grants**

The total grants awarded during the year was as follows:

	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
<i>Grants to Christian organisations</i>		
Bristol International Trust (BISC)	600	600
Willow Tree Centre	1,200	2,000
Heart Heroes	-	800
Off the Record	-	800
Regener8	1,160	1,020
Tearfund	12,772	-
Small grants of £150 or less	-	217
Grants to individuals	18,209	18,475
<b>Total grants payable</b>	<b>33,941</b>	<b>23,912</b>

**5 Support costs**

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

	<b>Total</b>	Total
	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
Office costs	37,556	35,374
Insurance	1,417	1,196
Staff costs	51,288	51,548
Sundry	549	38
Repairs & renewals	6,798	5,517
Bank charges	174	160
Depreciation	584	594
Legal and professional fees	1,716	2,395
<i>Governance costs</i>		
Independent examination fees	2,130	1,938
	<b>102,212</b>	<b>98,760</b>

**CHRIST THE ROCK CHRISTIAN FELLOWSHIP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

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**6 Net income/(expenditure) for the year**

This is stated after charging:

		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Independent examiner's fee	- Independent examination	1,171	678
	- Accounts preparation	959	1,260
Depreciation		584	594
		<u>2,714</u>	<u>2,532</u>

No Trustees have been reimbursed for their out of pocket travel expenses (2021: None). No Trustee received any remuneration during the year.

**7 Staff costs and numbers**

The aggregate payroll costs were:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages & salaries	48,922	48,350
Social security costs	-	66
Pension contributions	809	765
	<u>49,731</u>	<u>49,181</u>

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

The total employment benefits received by key management personnel including employer national insurance and employer pension were £49,731 (2021: £49,115).

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

	<b>2022</b>	<b>2021</b>
	<b>No.</b>	<b>No.</b>
Fellowship	4	4

**8 Taxation**

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

**CHRIST THE ROCK CHRISTIAN FELLOWSHIP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

**9 Statement of Financial Activities comparative figures**

<b>For the year ended 31 December 2021</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2021 £</b>
<b>Income from:</b>			
Donations and legacies	123,467	41,090	164,557
Investment income	55	-	55
<b>Total income</b>	<b>123,522</b>	<b>41,090</b>	<b>164,612</b>
<b>Expenditure on:</b>			
Charitable activities	114,480	27,959	142,439
<b>Total expenditure</b>	<b>114,480</b>	<b>27,959</b>	<b>142,439</b>
<b>Net income/expenditure</b>	<b>9,042</b>	<b>13,131</b>	<b>22,173</b>
<b>Transfers between funds</b>	<b>(3,723)</b>	<b>3,723</b>	<b>-</b>
<b>Net movement in funds</b>	<b>5,319</b>	<b>16,854</b>	<b>22,173</b>
<b>Total funds at start of year</b>	<b>123,842</b>	<b>46,911</b>	<b>170,753</b>
<b>Total funds at end of year</b>	<b>129,161</b>	<b>63,765</b>	<b>192,926</b>

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

### 10 Tangible fixed assets

	Improvements to Leasehold Property £	Office Equipment £	Fixtures & Fittings £	Total £
<b>Cost or valuation</b>				
At 1 January 2022	18,700	4,100	689	23,489
Additions	-	554	-	554
Disposals	-	-	-	-
At 31 December 2022	<u>18,700</u>	<u>4,654</u>	<u>689</u>	<u>24,043</u>
<b>Depreciation</b>				
At 1 January 2022	18,700	2,392	616	21,708
Charge for the year	-	566	18	584
Disposals	-	-	-	-
At 31 December 2022	<u>18,700</u>	<u>2,958</u>	<u>634</u>	<u>22,292</u>
<b>Net book value</b>				
At 31 December 2022	<u>-</u>	<u>1,696</u>	<u>55</u>	<u>1,751</u>
At 31 December 2021	<u>-</u>	<u>1,708</u>	<u>73</u>	<u>1,781</u>

### 11 Debtors

	2022 £	2021 £
Gift Aid	8,831	7,008
	<u>8,831</u>	<u>7,008</u>

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

	2022 £	2021 £
Accruals	2,130	2,612
Other creditors	775	296
Tax and social security	433	510
	<u>3,338</u>	<u>3,418</u>

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

### 13 Movement in funds

For the year ended 31 December 2022

	At 1 Jan 2022 £	Income £	Expenditure £	Transfers £	At 31 Dec 2022 £
<b>Unrestricted funds</b>					
General funds	129,161	141,190	(117,545)	(5,044)	147,762
	<u>129,161</u>	<u>141,190</u>	<u>(117,545)</u>	<u>(5,044)</u>	<u>147,762</u>
<b>Restricted funds</b>					
Special Needs	-	6,780	(1,200)	-	5,580
Mission Action Group	1,325	17,538	(23,907)	5,044	-
Bean Fund	49	-	-	-	49
Foodbank Local Hardship Fund	62,260	20,441	(3,594)	-	79,107
Church Weekend Away	131	-	-	-	131
	<u>63,765</u>	<u>44,759</u>	<u>(28,701)</u>	<u>5,044</u>	<u>84,867</u>
<b>Total funds</b>	<u>192,926</u>	<u>185,949</u>	<u>(146,246)</u>	<u>-</u>	<u>232,629</u>

For the year ended 31 December 2021

	At 1 Jan 2021 £	Income £	Expenditure £	Transfers £	At 31 Dec 2021 £
<b>Unrestricted funds</b>					
General funds	123,842	123,522	(114,480)	(3,723)	129,161
	<u>123,842</u>	<u>123,522</u>	<u>(114,480)</u>	<u>(3,723)</u>	<u>129,161</u>
<b>Restricted funds</b>					
Special Needs	-	2,299	(3,504)	1,205	-
Mission Action Group	3,155	9,732	(14,080)	2,518	1,325
Bean Fund	49	-	-	-	49
Foodbank Local Hardship Fund	43,707	25,804	(7,251)	-	62,260
Church Weekend Away	-	3,255	(3,124)	-	131
	<u>46,911</u>	<u>41,090</u>	<u>(27,959)</u>	<u>3,723</u>	<u>63,765</u>
<b>Total funds</b>	<u>170,753</u>	<u>164,612</u>	<u>(142,439)</u>	<u>-</u>	<u>192,926</u>

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

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

#### Restricted funds

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

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

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.

### 14 Analysis of net assets between funds

	Restricted Funds	General Funds	Total
As at 31 December 2022	£	£	£
Tangible fixed assets	-	1,751	1,751
Other net assets	84,867	146,011	230,878
	84,867	147,762	232,629

	Restricted Funds	General Funds	Total
As at 31 December 2021	£	£	£
Tangible fixed assets	-	1,781	1,781
Other net assets	63,765	127,380	191,145
	63,765	129,161	192,926

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

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### 15 Related party transactions

There are no transactions with trustees or other related parties other than those disclosed as required by the SORP elsewhere in the financial statements.

### 16 Operating lease commitments

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

	<b>Land &amp; Buildings 2022 £</b>	<b>Land &amp; Buildings 2021 £</b>
<b>Amounts payable:</b>		
Within 1 year	27,500	27,500
Between 2-5 years	27,500	55,000

### 17 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



**CHRIST THE ROCK CHRISTIAN FELLOWSHIP**  
**MANAGEMENT INFORMATION**  
**YEAR ENDED 31 DECEMBER 2022**

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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 6.**

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2022

	Total Funds 2022 £	Total Funds 2021 £
<b>Income</b>		
Offerings	13,330	1,216
Gift aid donations	85,643	86,516
Gift aid receipt	23,776	18,235
Payroll giving	16,890	16,470
Church weekend contributions	-	3,255
Donations to Special Needs Fund	6,780	2,299
Mission Action Group Funds	18,766	10,482
Youthwork activities	280	280
Foodbank Local Hardship Fund	20,441	25,804
Investment income	43	55
<b>Total income</b>	<b>185,949</b>	<b>164,612</b>
<b>Expenditure</b>		
<i>Charitable activities</i>		
<b>Mission</b>		
Grants to Christian organisations	15,732	5,437
Grants to individuals	18,209	18,475
	<b>33,941</b>	<b>23,912</b>
<b>General ministry</b>		
Visiting speakers	400	210
Books, music & Traidcraft purchases	841	2,678
Foodbank Local Hardship	3,594	7,251
Membership	2,369	1,793
Church weekend away	-	3,124
Special Needs grants	1,200	3,504
	<b>8,404</b>	<b>18,560</b>
<b>Young people</b>		
Kingdom Kids	32	129
Youth group	1,657	1,078
	<b>1,689</b>	<b>1,207</b>

**CHRIST THE ROCK CHRISTIAN FELLOWSHIP**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 DECEMBER 2022**

	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
<b>Support costs allocated to charitable activities</b>		
Rent	31,240	28,604
Rates & water	1,546	1,729
Light & heat	2,546	2,577
Insurance	1,417	1,196
Telephone	1,374	1,633
Printing, postage & stationery	850	765
Staff salaries & wages	48,922	48,350
Employer's pension contributions	809	765
Training and other staff costs	1,557	2,499
Sundry expenses	549	38
Repairs & renewals	6,798	5,517
Bank charges	174	160
Depreciation	584	594
Legal and professional fees	1,716	2,395
Independent examination fees	2,130	1,938
	<u>102,212</u>	<u>98,760</u>
<b>Total expenditure</b>	<u><u>146,246</u></u>	<u><u>142,439</u></u>
<b>Net income/(expenditure)</b>	<u><u>39,703</u></u>	<u><u>22,173</u></u>