

**CHRIST THE ROCK CHRISTIAN FELLOWSHIP
FINANCIAL STATEMENTS
31 DECEMBER 2023**

Company Number 08576555

Charity Number 1153404

**CHRIST THE ROCK CHRISTIAN FELLOWSHIP
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2023**

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CHRIST THE ROCK CHRISTIAN FELLOWSHIP

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2023

The Trustees have pleasure in presenting their report and financial statements of the Charity for the year ended 31 December 2023, 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 Leadership team of Christ the Rock Christian Fellowship in the operation of the organisation.

Any new Trustees are recruited in light of the mix of skills and experience needed on the Board and on the basis of the knowledge of the existing Trustees of suitable candidates and after prayer and listening to the leading of the Holy Spirit. In selecting persons to be appointed, the Trustees take into account the benefits of appointing a person who is able by virtue of his or her professional qualifications or experience to make a contribution to the pursuit of the purposes or the management of Christ The Rock Christian Fellowship. Selected candidates are appointed by a simple majority by Trustees at a meeting.

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 continues to hold regular Sunday services at Abbotswood Primary School. 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 High Street premises as its public contact base, which houses offices and several meeting rooms used by both the church and community groups. The Community Café continues to thrive and is 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 was in discussion with the Western Counties and South Wales Evangelisation Trust (a Christian organization) with a view to potentially leasing and then purchasing Cranleigh Court Chapel. Negotiations have paused as an acceptable purchase price could not be agreed but these may be picked up again if another purchaser can't immediately be found.

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.

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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 a Leader.

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 are unable to attend in person. It has continued to facilitate ongoing teaching, support and social contact between members through regular small group meetings and Whole Church meetings. The Leadership Team and Trustees have started joint Leadership/Trustee meetings which have proved very successful in terms of discussing key issues and understanding each other roles.
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 reaches out to women who are street sex-working in Bristol and supports them to move from crisis and trauma towards independence in the community.
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. The charity is a Woodlands Associate Church and therefore part of the Woodlands Church, Bristol network.

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

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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 £41,000 and £83,000 in general funds. At this level, the Trustees are confident that the organisation will be able to continue its current activities in the event of a significant drop in funding.

At the balance sheet date, free reserves amounted to £141,762 which provides additional protection against the risks of a drop in funding and inflationary pressures on costs expected in the current economic environment.

In 2022 significant donations were 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. Foodbank donations were higher in 2023 £27,597 (2022: £20,441).

Church Attendance

The numbers attending Sunday services and various weekday activities has remained fairly consistent, over the previous 12 months.

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 and a member of the congregation. 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 organisation 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. Following two brief Court hearings in the spring of 2022 where the Defendant pleaded "Not Guilty", the hearing was rescheduled in 2024 and is now scheduled to take place in the spring /summer 2025. Throughout these events we have regularly complied with the police requests for information and 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 Commission, we have

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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.

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

Gill Stafford
Chair of the Trustees

Date: 11 September 2024

**CHRIST THE ROCK CHRISTIAN FELLOWSHIP
REFERENCE & ADMINISTRATIVE INFORMATION
YEAR ENDED 31 DECEMBER 2023**

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
A. D. Penn (treasurer)
P. Anthony (resigned 24/06/2024)
G. Stafford (chair)
E.S. Blackburn (appointed 01/02/2024)

Key Management Personnel

M Clemas (Elder)
K Bailey (Administrator)
N Bright (Finance administrator)
M Goode (Youth & children's worker)

Registered Office

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

Independent Examiner

Josh Kingston BSc 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 2023**

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 2023.

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: 11 September 2024

CHRIST THE ROCK CHRISTIAN FELLOWSHIP

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income from:					
Donations and legacies	2	122,987	46,092	169,079	185,906
Investments		489	-	489	43
Total income		<u>123,476</u>	<u>46,092</u>	<u>169,568</u>	<u>185,949</u>
Expenditure on:					
Charitable activities	3	119,866	44,267	164,133	146,246
Total expenditure		<u>119,866</u>	<u>44,267</u>	<u>164,133</u>	<u>146,246</u>
Net income/(expenditure)	6	3,610	1,825	5,435	39,703
Transfers between funds	13	(8,297)	8,297	-	-
Net movement in funds		<u>(4,687)</u>	<u>10,122</u>	<u>5,435</u>	<u>39,703</u>
Total funds at start of year	13	147,762	84,867	232,629	192,926
Total funds at end of year	13	<u>143,075</u>	<u>94,989</u>	<u>238,064</u>	<u>232,629</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 2023

Company Registration Number 08576555

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	1,313	1,751
Current assets			
Debtors	11	9,381	8,831
Cash at bank and in hand		230,235	225,385
		<u>239,616</u>	<u>234,216</u>
Liabilities			
Creditors : amounts falling due within one year	12	(2,865)	(3,338)
Net current assets or liabilities		<u>236,751</u>	<u>230,878</u>
Net assets or liabilities		<u><u>238,064</u></u>	<u><u>232,629</u></u>
FUNDS			
Unrestricted funds			
General funds	14	143,075	147,762
Restricted funds	14	94,989	84,867
Total funds		<u><u>238,064</u></u>	<u><u>232,629</u></u>

For the year ended 31 December 2023 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 on11 September 2024..... and are signed on their behalf by:

Gill Stafford

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 2023

1 Accounting policies

Accounting convention

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Companies Act 2006.

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern.

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 2023

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 13 of the financial statements.

CHRIST THE ROCK CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

2 Income from: Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Offerings, donations and gift aid	122,987	46,092	169,079
	<u>122,987</u>	<u>46,092</u>	<u>169,079</u>

	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>

Aggregate donations from Trustees, key management personnel, and other related parties was £38,190 (2022: £38,300).

3 Expenditure on: Charitable activities

	Activities undertaken directly £	Grant funding of activities (Note 4) £	Support Costs (Note 5) £	Total Funds 2023 £
General Ministry	21,456	-	94,728	116,184
Mission	-	33,361	-	33,361
Youth	2,694	-	11,894	14,588
	<u>24,150</u>	<u>33,361</u>	<u>106,622</u>	<u>164,133</u>

	Activities undertaken directly £	Grant funding of activities (Note 4) £	Support Costs (Note 5) £	Total Funds 2022 £
General Ministry	8,404	-	85,107	93,511
Mission	-	33,941	-	33,941
Youth	1,689	-	17,105	18,794
	<u>10,093</u>	<u>33,941</u>	<u>102,212</u>	<u>146,246</u>

CHRIST THE ROCK CHRISTIAN FELLOWSHIP
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2023

4 Analysis of grants

The total grants awarded during the year was as follows:

	2023	2022
	£	£
<i>Grants to Christian organisations</i>		
Bristol International Trust (BISC)	600	600
Willow Tree Centre	1,200	1,200
Regener8	1,340	1,160
Persecuted Church	6,263	-
Tearfund	-	12,772
Grants to individuals	23,958	18,209
Total grants payable	33,361	33,941

5 Support costs

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

	Total	Total
	2023	2022
	£	£
Office costs	37,116	37,556
Insurance	1,419	1,417
Staff costs	47,013	51,288
Sundry	505	549
Repairs & renewals	15,832	6,798
Bank charges	183	174
Depreciation	438	584
Legal and professional fees	1,770	1,716
<i>Governance costs</i>		
Independent examination fees	2,346	2,130
	106,622	102,212

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6 Net income/(expenditure) for the year

This is stated after charging:

	2023	2022
	£	£
Independent examiner's fee - Independent examination	1,387	1,171
- Accounts preparation	959	959
Depreciation	438	584
	<u>438</u>	<u>584</u>

No Trustees have been reimbursed for their out of pocket travel expenses (2022: None). No Trustee received any remuneration during the year (2022: None).

7 Staff costs and numbers

The aggregate payroll costs were:

	2023	2022
	£	£
Wages & salaries	44,208	48,922
Pension contributions	880	809
	<u>45,088</u>	<u>49,731</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 £45,088 (2022: £49,731).

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

	2023	2022
	No.	No.
Fellowship	4	4
	<u>4</u>	<u>4</u>

8 Taxation

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

CHRIST THE ROCK CHRISTIAN FELLOWSHIP
NOTES TO THE FINANCIAL STATEMENTS
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9 Statement of Financial Activities comparative figures

For the year ended 31 December 2022	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Income from:			
Donations and legacies	141,147	44,759	185,906
Investment income	43	-	43
Total income	<u>141,190</u>	<u>44,759</u>	<u>185,949</u>
Expenditure on:			
Charitable activities	117,545	28,701	146,246
Total expenditure	<u>117,545</u>	<u>28,701</u>	<u>146,246</u>
Net income/expenditure	23,645	16,058	39,703
Transfers between funds	<u>(5,044)</u>	<u>5,044</u>	<u>-</u>
Net movement in funds	18,601	21,102	39,703
Total funds at start of year	129,161	63,765	192,926
Total funds at end of year	<u>147,762</u>	<u>84,867</u>	<u>232,629</u>

CHRIST THE ROCK CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

10 Tangible fixed assets

	Improvements to Leasehold Property £	Office Equipment £	Fixtures & Fittings £	Total £
Cost or valuation				
At 1 January 2023	18,700	4,654	689	24,043
At 31 December 2023	<u>18,700</u>	<u>4,654</u>	<u>689</u>	<u>24,043</u>
Depreciation				
At 1 January 2023	18,700	2,958	634	22,292
Charge for the year	-	424	14	438
At 31 December 2023	<u>18,700</u>	<u>3,382</u>	<u>648</u>	<u>22,730</u>
Net book value				
At 31 December 2023	<u>-</u>	<u>1,272</u>	<u>41</u>	<u>1,313</u>
At 31 December 2022	<u>-</u>	<u>1,696</u>	<u>55</u>	<u>1,751</u>

11 Debtors

	2023 £	2022 £
Gift Aid	7,374	8,831
Other debtors & prepayments	600	-
Tax and social security	1,407	-
	<u>9,381</u>	<u>8,831</u>

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	519	775
Accruals	2,346	2,130
Tax and social security	-	433
	<u>2,865</u>	<u>3,338</u>

CHRIST THE ROCK CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

13 Movement in funds

For the year ended 31 December 2023

	At 1 Jan 2023 £	Income £	Expenditure £	Transfers £	At 31 Dec 2023 £
Unrestricted funds					
General funds	147,762	123,476	(119,866)	(8,297)	143,075
	<u>147,762</u>	<u>123,476</u>	<u>(119,866)</u>	<u>(8,297)</u>	<u>143,075</u>
Restricted funds					
Special Needs	5,580	630	(3,645)	-	2,565
Mission Action Group	-	17,865	(26,162)	8,297	-
Bean Fund	49	-	(49)	-	-
Foodbank Local Hardship Fund	79,107	27,597	(14,411)	-	92,293
Church Weekend Away	131	-	-	-	131
	<u>84,867</u>	<u>46,092</u>	<u>(44,267)</u>	<u>8,297</u>	<u>94,989</u>
Total funds	<u>232,629</u>	<u>169,568</u>	<u>(164,133)</u>	<u>-</u>	<u>238,064</u>

For the year ended 31 December 2022

	At 1 Jan 2022 £	Income £	Expenditure £	Transfers £	At 31 Dec 2022 £
Unrestricted funds					
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>
Restricted funds					
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>
Total funds	<u>192,926</u>	<u>185,949</u>	<u>(146,246)</u>	<u>-</u>	<u>232,629</u>

CHRIST THE ROCK CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

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

As at 31 December 2023	Restricted Funds	General Funds	Total
	£	£	£
Tangible fixed assets	-	1,313	1,313
Other net assets	94,989	141,762	236,751
	<u>94,989</u>	<u>143,075</u>	<u>238,064</u>

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

CHRIST THE ROCK CHRISTIAN FELLOWSHIP
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2023

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:

	Land & Buildings 2023 £	Land & Buildings 2022 £
Amounts payable:		
Within 1 year	27,500	27,500
Between 2-5 years	-	27,500
	<hr/> <hr/>	<hr/> <hr/>

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 2023

**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 2023

	Total Funds 2023 £	Total Funds 2022 £
Income		
Offerings	2,866	13,330
Gift aid donations	80,197	85,643
Gift aid receipt	20,158	23,776
Payroll giving	17,180	16,890
Donations to Special Needs Fund	630	6,780
Mission Action Group Funds	19,605	18,766
Youthwork activities	846	280
Foodbank Local Hardship Fund	27,597	20,441
Investment income	489	43
Total income	169,568	185,949
Expenditure		
<i>Charitable activities</i>		
Mission		
Grants to Christian organisations	9,403	15,732
Grants to individuals	23,958	18,209
	33,361	33,941
General ministry		
Visiting speakers	913	400
Books, music & Traidcraft purchases	552	841
Foodbank local hardship	14,411	3,594
Membership	1,935	2,369
Special needs grants	3,645	1,200
	21,456	8,404
Young people		
Kingdom Kids	-	32
Youth group	2,694	1,657
	2,694	1,689

CHRIST THE ROCK CHRISTIAN FELLOWSHIP
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2023

	Total Funds 2023 £	Total Funds 2022 £
Support costs allocated to charitable activities		
Rent	29,475	31,240
Rates & water	1,624	1,546
Light & heat	4,297	2,546
Insurance	1,419	1,417
Telephone	1,307	1,374
Printing, postage & stationery	413	850
Staff salaries & wages	44,208	48,922
Employer's pension contributions	880	809
Training and other staff costs	1,925	1,557
Sundry expenses	505	549
Repairs & renewals	15,832	6,798
Bank charges	183	174
Depreciation	438	584
Legal and professional fees	1,770	1,716
Independent examination fees	2,346	2,130
	<u>106,622</u>	<u>102,212</u>
Total expenditure	<u><u>164,133</u></u>	<u><u>146,246</u></u>
Net income/(expenditure)	<u><u>5,435</u></u>	<u><u>39,703</u></u>