

**CHRIST THE ROCK CHRISTIAN FELLOWSHIP**  
**FINANCIAL STATEMENTS**  
**31 DECEMBER 2024**

**Company Number 08576555**

**Charity Number 1153404**

**CHRIST THE ROCK CHRISTIAN FELLOWSHIP**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2024**

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**CHRIST THE ROCK CHRISTIAN FELLOWSHIP**  
**TRUSTEES' ANNUAL REPORT**  
**YEAR ENDED 31 DECEMBER 2024**

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The Trustees have pleasure in presenting their report and financial statements of the Charity for the year ended 31 December 2024, 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 a 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 recognised by the local council as an official 'warm space' to help alleviate the cost-of-living crisis.

The Charity is no longer in discussion with the Western Counties and South Wales Evangelisation Trust (a Christian organisation) with a view to potentially leasing and then purchasing Cranleigh Court Chapel because a mutually acceptable price was not able to be agreed upon.

**CHRIST THE ROCK CHRISTIAN FELLOWSHIP**  
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The Charity continues to facilitate and support mission activities by its members with donations to 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 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.

**CHRIST THE ROCK CHRISTIAN FELLOWSHIP**  
**TRUSTEES' ANNUAL REPORT**  
**YEAR ENDED 31 DECEMBER 2024**

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**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 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 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 £37,500 and £75,000 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.

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 2024, 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 £169,593 (2023: £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.

**Church Attendance**

The numbers attending Sunday services and various weekday activities have 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.

**CHRIST THE ROCK CHRISTIAN FELLOWSHIP**  
**TRUSTEES' ANNUAL REPORT**  
**YEAR ENDED 31 DECEMBER 2024**

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**Risk review**

The Trustees have a risk management strategy which comprises:

- 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 and the Charity is about to apply for a Safeguarding Accreditation. Professional guidance from thirtyone:eight, a consultancy organisation specifically for churches, is sought whenever necessary. It is this organisation that will manage the Accreditation process.

As mentioned in our previous Trustees Report, we were notified in 2020 of a police investigation into allegations of malpractice against a former member of 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 to 2024 and was subsequently rescheduled to take place in the spring/summer of 2025. The hearing has, unfortunately, been rescheduled again and is now expected to take place in autumn 2025. Throughout these events we have regularly complied with the Police requests for information and sought advice from thirtyone:eight. We continue to inform our insurance company and have provided regular brief updates to church members. In line with advice from the Charity Commission, we have filed a Serious Incident Report with them in connection with this matter.

Health & Safety

The Trustee responsible for Health & Safety has retired and the Charity is in the process of securing cover for the Health & Safety Officer role to maintain 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 2024**

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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



G Stafford  
Chair of the Trustees

Date: 8 September 2025

**CHRIST THE ROCK CHRISTIAN FELLOWSHIP**  
**REFERENCE & ADMINISTRATIVE INFORMATION**  
**YEAR ENDED 31 DECEMBER 2024**

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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 14<sup>th</sup> August 2013.

**Trustees**

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

A. Bailey (resigned 11/09/2024)  
E. Blackburn (appointed 01/02/2024)  
L.J. Charles  
P. Douglas  
A. D. Penn (treasurer)  
P. Anthony (resigned 24/06/2024)  
G. Stafford (Chair)

**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 2024**

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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 2024.

**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: 8 September 2025  
Date: .....

**CHRIST THE ROCK CHRISTIAN FELLOWSHIP****STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)****YEAR ENDED 31 DECEMBER 2024**

		<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
<b>Income from:</b>	<b>Note</b>				
Donations and legacies	<b>2</b>	154,039	27,829	181,868	169,079
Investments		1,675	-	1,675	489
<b>Total income</b>		<u>155,714</u>	<u>27,829</u>	<u>183,543</u>	<u>169,568</u>
<b>Expenditure on:</b>					
Charitable activities	<b>3</b>	124,246	25,435	149,681	164,133
<b>Total expenditure</b>		<u>124,246</u>	<u>25,435</u>	<u>149,681</u>	<u>164,133</u>
<b>Net income/(expenditure)</b>	<b>6</b>	31,468	2,394	33,862	5,435
<b>Transfers between funds</b>	<b>13</b>	1,268	(1,268)	-	-
<b>Net movement in funds</b>		<u>32,736</u>	<u>1,126</u>	<u>33,862</u>	<u>5,435</u>
<b>Total funds at start of year</b>	<b>13</b>	143,075	94,989	238,064	232,629
<b>Total funds at end of year</b>	<b>13</b>	<u>175,811</u>	<u>96,115</u>	<u>271,926</u>	<u>238,064</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 10 to 19 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 2024

Company Registration Number 08576555

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	10	6,218	1,313
<b>Current assets</b>			
Debtors	11	9,720	9,381
Cash at bank and in hand		258,980	230,235
		<u>268,700</u>	<u>239,616</u>
<b>Liabilities</b>			
Creditors : amounts falling due within one year	12	(2,992)	(2,865)
<b>Net current assets or liabilities</b>		<u>265,708</u>	<u>236,751</u>
<b>Net assets or liabilities</b>		<u><u>271,926</u></u>	<u><u>238,064</u></u>
<b>FUNDS</b>			
<b>Unrestricted funds</b>			
General funds	14	175,811	143,075
<b>Restricted funds</b>	14	96,115	94,989
<b>Total funds</b>		<u><u>271,926</u></u>	<u><u>238,064</u></u>

For the year ended 31 December 2024 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 8 September 2025 and are signed on their behalf by:

*Gill Stafford*

Gill Stafford  
(Chair of Trustees)

The notes on pages 10 to 19 form part of these financial statements.

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

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### 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.

Investment income is included on a receivable basis.

#### **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 2024

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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 13 of the financial statements.

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

### 2 Income from: Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Offerings and donations	128,812	27,829	156,641
Gift aid	25,227	-	25,227
	<u>154,039</u>	<u>27,829</u>	<u>181,868</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Offerings and donations	102,829	46,092	148,921
Gift aid	20,158	-	20,158
	<u>122,987</u>	<u>46,092</u>	<u>169,079</u>

Aggregate donations from Trustees, key management personnel, and other related parties was £51,093 (2023: £38,190).

### 3 Expenditure on: Charitable activities

	Activities undertaken directly	Grant funding of activities (Note 4)	Support Costs (Note 5)	Total Funds 2024
	£	£	£	£
General Ministry	20,455	-	99,703	120,158
Mission	-	20,118	-	20,118
Youth	1,601	-	7,804	9,405
	<u>22,056</u>	<u>20,118</u>	<u>107,507</u>	<u>149,681</u>

	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>

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

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### 4 Analysis of grants

The total grants awarded during the year was as follows:

	2024 £	2023 £
<i>Grants to Christian organisations</i>		
Bristol International Trust (BISC)	600	600
Willow Tree Centre	1,200	1,200
Regener8	1,510	1,340
Persecuted Church	-	6,263
Grants to individuals	16,808	23,958
<b>Total grants payable</b>	<b>20,118</b>	<b>33,361</b>

### 5 Support costs

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

	Total 2024 £	Total 2023 £
Office costs	36,705	37,116
Insurance	1,415	1,419
Staff and other costs	53,738	47,013
Sundry	1,836	505
Repairs & renewals	6,001	15,832
Bank charges	186	183
Depreciation	473	438
Legal and professional fees	4,573	1,770
<i>Governance costs</i>		
Independent examination fees	2,580	2,346
	<b>107,507</b>	<b>106,622</b>

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

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

This is stated after charging:

	2024	2023
	£	£
Independent examiner's fee - Independent examination	930	822
- Accounts preparation	1,650	1,524
Depreciation	473	438
	<u>2,053</u>	<u>2,784</u>

No Trustees have been reimbursed for their out of pocket travel expenses (2023: None). No Trustee received any remuneration during the year (2023: None).

### 7 Staff costs and numbers

The aggregate payroll costs were:

	2024	2023
	£	£
Wages & salaries	52,457	44,208
Pension contributions	938	880
	<u>53,395</u>	<u>45,088</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 £53,395 (2023: £45,088).

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

	2024	2023
	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

YEAR ENDED 31 DECEMBER 2024

### 9 Statement of Financial Activities comparative figures

For the year ended 31 December 2023	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Income from:</b>			
Donations and legacies	122,987	46,092	169,079
Investment income	489	-	489
<b>Total income</b>	<u>123,476</u>	<u>46,092</u>	<u>169,568</u>
<b>Expenditure on:</b>			
Charitable activities	119,866	44,267	164,133
<b>Total expenditure</b>	<u>119,866</u>	<u>44,267</u>	<u>164,133</u>
<b>Net income/expenditure</b>	3,610	1,825	5,435
<b>Transfers between funds</b>	<u>(8,297)</u>	<u>8,297</u>	<u>-</u>
<b>Net movement in funds</b>	(4,687)	10,122	5,435
<b>Total funds at start of year</b>	147,762	84,867	232,629
<b>Total funds at end of year</b>	<u>143,075</u>	<u>94,989</u>	<u>238,064</u>

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

### 10 Tangible fixed assets

	Improvements to Leasehold Property £	Office Equipment £	Fixtures & Fittings £	Total £
<b>Cost or valuation</b>				
At 1 January 2024	18,700	4,654	689	24,043
Additions	-	1,337	4,041	5,378
At 31 December 2024	<u>18,700</u>	<u>5,991</u>	<u>4,730</u>	<u>29,421</u>
<b>Depreciation</b>				
At 1 January 2024	18,700	3,382	648	22,730
Charge for the year	-	379	94	473
At 31 December 2024	<u>18,700</u>	<u>3,761</u>	<u>742</u>	<u>23,203</u>
<b>Net book value</b>				
At 31 December 2024	<u>-</u>	<u>2,230</u>	<u>3,988</u>	<u>6,218</u>
At 31 December 2023	<u>-</u>	<u>1,272</u>	<u>41</u>	<u>1,313</u>

### 11 Debtors

	2024 £	2023 £
Gift Aid	8,792	7,374
Other debtors & prepayments	928	600
Tax and social security	-	1,407
	<u>9,720</u>	<u>9,381</u>

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

	2024 £	2023 £
Trade creditors	-	519
Accruals	2,552	2,346
Tax and social security	440	-
	<u>2,992</u>	<u>2,865</u>

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

### 13 Movement in funds

For the year ended 31 December 2024

	At 1 Jan 2024 £	Income £	Expenditure £	Transfers £	At 31 Dec 2024 £
<b>Unrestricted funds</b>					
General funds	143,075	155,714	(124,246)	1,268	175,811
	<u>143,075</u>	<u>155,714</u>	<u>(124,246)</u>	<u>1,268</u>	<u>175,811</u>
<b>Restricted funds</b>					
Special Needs	2,565	630	(1,107)	-	2,088
Mission Action Group	-	7,852	(8,604)	752	-
Foodbank Local Hardship Fund	92,293	15,777	(12,124)	(2,020)	93,926
Church Weekend Away	131	3,570	(3,600)	-	101
	<u>94,989</u>	<u>27,829</u>	<u>(25,435)</u>	<u>(1,268)</u>	<u>96,115</u>
<b>Total funds</b>	<u>238,064</u>	<u>183,543</u>	<u>(149,681)</u>	<u>-</u>	<u>271,926</u>

For the year ended 31 December 2023

	At 1 Jan 2023 £	Income £	Expenditure £	Transfers £	At 31 Dec 2023 £
<b>Unrestricted funds</b>					
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>
<b>Restricted funds</b>					
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>
<b>Total funds</b>	<u>232,629</u>	<u>169,568</u>	<u>(164,133)</u>	<u>-</u>	<u>238,064</u>

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

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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. An amount of £2,020 was transferred to general funds to support the purchase of a boiler.

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

<b>As at 31 December 2024</b>	<b>Restricted Funds £</b>	<b>General Funds £</b>	<b>Total 2024 £</b>
Tangible fixed assets	-	6,218	6,218
Other net assets	96,115	169,593	265,708
	<u>96,115</u>	<u>175,811</u>	<u>271,926</u>

<b>As at 31 December 2023</b>	<b>Restricted Funds £</b>	<b>General Funds £</b>	<b>Total 2023 £</b>
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>

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

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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 2024 £</b>	<b>Land &amp; Buildings 2023 £</b>
<b>Amounts payable:</b>		
Within 1 year	6,875	27,500
Between 2-5 years	-	-

The charity holds a lease agreement on its premises with a term of 25 years commencing in 2020. The lease includes a break clause exercisable every five years. The current five-year period concludes in 2025, after which a new five-year commitment period will commence, subject to the terms of the lease

### 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 2024**

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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 2024

	Total Funds 2024 £	Total Funds 2023 £
<b>Income</b>		
Offerings	13,676	2,866
Gift aid donations	94,546	80,197
Gift aid receipt	25,227	20,158
Payroll giving	17,590	17,180
Church weekend contributions	3,570	-
Donations to Special Needs Fund	630	630
Mission Action Group Funds	10,625	19,605
Youthwork activities	227	846
Foodbank Local Hardship Fund	15,777	27,597
Investment income	1,675	489
<b>Total income</b>	<b>183,543</b>	<b>169,568</b>
<b>Expenditure</b>		
<i>Charitable activities</i>		
<b>Mission</b>		
Grants to Christian organisations	3,310	9,403
Grants to individuals	16,808	23,958
	<b>20,118</b>	<b>33,361</b>
<b>General ministry</b>		
Visiting speakers	550	913
Books, music & Traidcraft purchases	1,015	552
Foodbank local hardship	12,124	14,411
Membership	2,059	1,935
Special needs grants	1,107	3,645
Church weekend away	3,600	-
	<b>20,455</b>	<b>21,456</b>
<b>Young people</b>		
Kingdom Kids	43	-
Youth group	1,558	2,694
	<b>1,601</b>	<b>2,694</b>

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2024

	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
<b>Support costs allocated to charitable activities</b>		
Rent	30,199	29,475
Rates & water	1,732	1,624
Light & heat	3,157	4,297
Insurance	1,415	1,419
Telephone	1,079	1,307
Printing, postage & stationery	538	413
Staff salaries & wages	52,457	44,208
Employer's pension contributions	938	880
Training and other staff costs	343	1,925
Sundry expenses	1,836	505
Repairs & renewals	6,001	15,832
Bank charges	186	183
Depreciation	473	438
Legal and professional fees	4,573	1,770
Independent examination fees	2,580	2,346
	<u>107,507</u>	<u>106,622</u>
<b>Total expenditure</b>	<u>149,681</u>	<u>164,133</u>
<b>Net income/(expenditure)</b>	<u>33,862</u>	<u>5,435</u>