ROCK CHRISTIAN CENTRE

England & Wales · Charity number 1163895

Details

Other names	BURNGREAVE CAP, BURNGREAVE CAP DEBT CENTRE, BURNGREAVE FOODBANK, Lighthouse
Status	Registered
Legal form	CIO
Registered	2015-10-08
Register	View on the Charity Commission register

Contact

Address	Rock Christian Centre 179 Spital Hill Sheffield S4 7LF
Phone	01143503232
Email	info@rockchristiancentre.org
Website	www.rockchristiancentre.org

Activities

Objects: THE OBJECT OF THE CIO IS, FOR THE PUBLIC BENEFIT, THE ADVANCEMENT OF THE CHRISTIAN FAITH IN SHEFFIELD AND SUCH OTHER PARTS OF THE UNITED KINGDOM AND THE WORLD AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME DECIDE.

Activities: 1. The Object of the CIO is, for the public benefit, the advancement of the Christian faith in Sheffield and such other parts of the United Kingdom and the world as the charity trustees may from time to time decide.2. The CIO provides a range of Christian services, activities and community projects for all ages and nationalities, including Burngreave CAP Debt Centre and The Lighthouse.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

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Geography

- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£356,584	£353,364	-	-
2023-10-31	£357,234	£347,704	-	-
2022-10-31	£347,314	£273,086	-	-
2021-10-31	£322,067	£221,799	-	-
2020-10-31	£297,264	£205,217	-	-

Trustees

Name	Role	Appointed
Paulette Agatha Forbes-Williams	Chair	2020-10-29
Amarachukwu Udeh-Philip		2025-03-06
Ekikere Joshua Umoh		2025-09-25
JONATHAN CHARLES WATTS		2015-10-08
John Gregory Norton		2020-10-29
PAUL JONATHAN HUNT		2015-10-08

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ROCK CHRISTIAN CENTRE

England & Wales - Charity number 1163895

Accounts

CHARITY REGISTRATION NUMBER 1163895

ROCK CHRISTIAN CENTRE

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2024

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ROCK CHRISTIAN CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J M Beyer Mr J C Watts Mr H C Sibanda Mr P J Hunt Mrs P Forbes-Williams Mr J Norton Ms A Udeh-Philip	 (Appointed 6 March 2025)
Charity number	1163895	
Principal address	177-195 Spital Hill Sheffield South Yorkshire S4 7LF	
Independent examiner	M Mealing BSc FCCA UHY Hacker Young 6 Broadfield Court Broadfield Way Sheffield S8 0XF	

ROCK CHRISTIAN CENTRE

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ROCK CHRISTIAN CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2024

The trustees present their annual report and financial statements for the year ended 31 October 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019)

Charitable Incorporated Organisation
The Rock Christian Centre CIO was registered by the Charity Commission on 8 October 2015. The new charity remained dormant until 26 January 2016. On 25 January 2016 all the assets and liabilities of the former governing charity number 1086749 'Church on the Rock, Sheffield', were transferred to Rock Christian Centre.

Objectives
The object of the CIO is, for the public benefit, the advancement of the Christian faith in Sheffield and such other parts of the United Kingdom and the World as the Charity Trustees may from time to time decide.

Public Benefit
The trustees have given due regard to guidance published by the Charity Commission in respect of public benefit when fulfilling the objectives of the CIO.

Activities
The 2023/2024 year has been a year of development and growth.

Finances

The giving to the General Fund, Building Fund, Burngreave Foodbank, Burngreave CAP Debt Centre and Lighthouse Project has remained steady and no restrictions have had to be made to the activities of the charity due to lack of finance. Currently there are no loans or mortgages on the properties owned by the charity. Throughout the year the charity has continued to retain funds in excess of three months operating costs. New separate bank accounts were opened for the Burngreave CAP Debt Centre and The Lighthouse to assist the financial administration of these outreach projects. Our 'Treasurer', Mark Beyer announced his intention of retiring after many years of voluntary service to the Charity. Mrs Amarchukwu Udeh-Philip was appointed as the new treasurer awaiting the handover of the accounts and banking access.

Sites & Buildings

The following properties are owned leasehold by the Charity:

177 – 195 Spital Hill & Car Park off Spital Lane. This comprises of two substantial brick built buildings – 177 Spital Hill used for Church services and associated activities, including the Rock Community Centre used as a Church overflow, Foodbank serving area, Community use etc.

The Lighthouse, Handley Street site used by our Lighthouse Project as an outreach to the homeless, addicts and lonely. The WORD4WEAPONS gun & knife amnesty bin is also located adjacent to this building.

The 'Link Building Project' has continued throughout the year. The plans are to enclose the walkway between the two buildings on the Spital Hill site. The Link Building Project will provide a central welcome area for all users of the church facilities; will greatly improve the working conditions for Foodbank staff and volunteers and will eliminate the anti-social behaviour that takes place between the buildings. Sheffield Planning department have advised that we can apply for planning permission as a variation to the existing permission for the larger building project. A Structural Engineer is currently refining his drawings ready for submission for planning permission. Once planning permission has been granted, substantial funds will need to be raised if this project is to be completed.

Outreach projects

Burngreave Foodbank, (affiliated to Trussell Trust), provided, in the year up to 31 October 2024, 59,858.69kgs of food for 10,788 local people, including 3,223 children. This is similar to the previous year (which had seen an almost 100% increase in demand from the year before) and is probably due to the numbers of foodbank users starting to decline over recent months. Reports from Citizen's Advice indicate that their advice service has had a significant impact in helping some clients and reducing the need for foodbank support for some users. The Foodbank continues to buy about 60% of the food needed to meet the demand. We are thankful for all the food and financial donations given that allow the Foodbank to do this.

The Burngreave CAP Debt Centre has been kept busy during the year. Grant applications have been made to help cover some of the costs of running the centre. £5,700 match funding was awarded by 'The Gavins Foundation' (1169665). It continues to be a great encouragement to celebrate those who have become debt free as a result of the CAP Debt Centre.

The Lighthouse Ministry to the homeless, addicts and the lonely based at our Handley Street building, has frequently been at maximum capacity. Clients benefit from free cooked breakfasts, clothes, showers, clothes washing facilities, loving care, attention and advice. A number of the clients have also accessed the monthly coffee mornings at Spital Hill, and other Church events and services.

The Word4Weapons gun and knife amnesty bin, outside the Lighthouse building, has continued to be used to remove substantial numbers of knives and other deadly weapons from the streets.

The Senior Pastor is an ambassador for the charity through his roles as Chair of 'Together for Sheffield' (Charity No 1115404); Trustee of Kinetic Network (Charity No 1175938). His role as an active member of the 'Independent Advisory Group' of South Yorkshire Police involved him in strategic meetings with the Regional Mayor and other community representatives in response to riots resulting from the Southport Murders in the summer of 2024. He also continues as a 'Facilitator' for City Vision which involves regular meetings with Christian leaders from Leeds, Wakefield and other UK Cities.

The Youth & Families Pastor is Coordinator for Sheffield Street Pastors (Charity No. 1162786) and South Yorkshire Response Pastors. Rock Christian Centre is the training centre for the South Yorkshire Street Pastor teams.

Church & Congregation

The numbers of people attending Church services and associated children's and youth groups continues to grow. We continue to livestream our main Sunday service, these are watched on YouTube & Facebook by more than 150 devices over the week including congregation members who are on shift work, those who are housebound, and a significant number of people across the world.

In May 2024 the second annual RCC 'Women's Conference' was fully booked with around 140 ladies from multiple Churches and locations enjoying the excellent programme.

In July 2024 a large group of young people and their leaders attended the 'Dreaming the Impossible' Christian festival in Stafford. The special 'Youth Service' following DTI gave opportunity for the young people to share worship and testimonies of their time away.

In September 2024 the 'Christianity Explored' course commenced on Sunday afternoons as part of Rock Welcome Church.

Our mission statement and core values are clearly displayed on a Church noticeboard and on the website. The Rock Christian Centre vision is based on the Biblical example of the early church in Acts 2:42-47 and is separated under 4 titles. Growing Up in Maturity; Growing Together in Community; Growing Out in Evangelism and Mission; Growing Larger in Numbers.

Financial review

The trustees are satisfied with the financial position of the charity. The charity received £356,584 (2023: £357,234) of income during the financial year to 31 October 2024 and expended £353,364 (2023: £347,704) showing a surplus of £3,220 (2023: £9,530). The principal sources of income are disclosed in note 3 of the accounts.

The charity has unrestricted reserves of £585,255 (2023: £640,888) of which £65,906 (£2023: £115,429) are freely available.

The restricted reserves are £194,953 (2023: £136,100) there is a more detailed breakdown of these balances in note 12 of the accounts.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

The church's objectives for the future are detailed in the VISION and are clearly displayed on the church website and on a prominent noticeboard.

The Charity is occasionally approached regarding the potential use of Church buildings that are on the verge of closure. We are currently exploring the possibility of collaborative Church and community use of St James, Scott Road, S4. This has brought us into closer working relationship with some other churches in the area. With our own buildings at maximum capacity on a Sunday morning, the leaders of the Church are prayerfully considering future possibilities of a Church plant.

Renovations to the existing buildings and the outside areas need to be continued to make best use of the facilities we are blessed with. We are planning to surface the overgrown, unused garden area. We are also gathering estimates for roofing works to 177 Spital Hill including the replacement of the ridge tiles. We are committed to raising funds towards the longer term 'Link Building Project' to join the two buildings on the Spital Hill site.

We look to The Lord for His future provision for every aspect of the church, charity and outreach projects.

Burngreave Foodbank

The Foodbank was started by the previous Church charity as a 'Trussell Trust' Foodbank in June 2012. The vision for the Foodbank was to provide an outreach project to address the poverty needs of the deprived communities of Burngreave and other local communities. Burngreave Foodbank has developed and grown beyond all expectations providing food and toiletries to many thousands of local people each year. The annual budget now exceeds £100,000, employs multiple staff and requires the use of a substantial percentage of the Church buildings. The Church trustees made the decision to form a new and separate charity for Burngreave Foodbank. The new CIO charity (1210429) was registered with the Charity Commission on 11 October 2024. However, the new charity remained dormant under the Rock Christian Church CIO until 1 November 2024. This annual report will be the last to include the activities and finance of Burngreave Foodbank.

Structure, governance and management

The charity is governed by its trustees, the minimum number at any one time being three. The trustees comprise of some church elders and other persons who have a significant financial or management role in the charity. There have been no changes to the trustees during the year.

The charity employs a full time Senior Pastor and Assistant Pastor. The charity also employs a number of part time paid staff including the - 'Youth & Families Pastor' (partially seconded to Burngreave Foodbank as an Assistant Manager); a 'Church Administrator'; a 'Foodbank Manager; two additional Assistant Foodbank Managers; a 'Foodbank Warehouse Manager'; a 'CAP Debt Centre Manager'; a 'CAP Debt Centre Coach'; 'Caretaker and Handyman'. The Church Administrator is a new post at 16 hours per week. In February 2024 the Youth & Families Pastor reduced her hours for the Church and Foodbank by approximately 50% and her title changed to 'Teams Pastor'.

During the year Burngreave Foodbank continued with a fully funded contract providing a 'Citizen Advice Bureau' advisor to work alongside the Foodbank. The advisor remains employed by the 'Citizen's Advice Bureau'.

The day to day running of the charity is carried out by the Pastors, the Foodbank Manager, the CAP Debt Centre Manager and other employees, assisted by a large number of volunteers.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr J M Beyer
Mr J C Watts
Mr H C Sibanda
Mr P J Hunt
Mrs P Forbes-Williams
Mr J Norton
Ms A Udeh-Philip (Appointed 6 March 2025)

The trustees' report was approved by the Board of Trustees.

Mr J M Beyer
Trustee
Dated: 14 July 2025

6 Broadfield Court
Broadfield Way
Sheffield
S8 0XF

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ROCK CHRISTIAN CENTRE

I report to the trustees on my examination of the financial statements of Rock Christian Centre (the charity) for the year ended 31 October 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

M Mealing BSc FCCA
UHY Hacker Young
Chartered Accountants
Dated: 14 July 2025

ROCK CHRISTIAN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2024

	Notes	Unrestricted funds	Restricted funds	Total 2024	Unrestricted funds	Restricted funds	Total 2023
		£	£	£	£	£	£
Income from:							
Donations and legacies	3	224,066	132,375	356,441	197,936	159,264	357,200
Investments	4	143	-	143	34	-	34
Total income		224,209	132,375	356,584	197,970	159,264	357,234
Expenditure on:							
Charitable activities	5	189,958	163,406	353,364	194,817	152,887	347,704
Net incoming/(outgoing) resources before transfers		34,251	(31,031)	3,220	3,153	6,377	9,530
Gross transfers between funds		(89,884)	89,884	-	16,801	(16,801)	-
Net (expenditure)/income for the year/ Net movement in funds		(55,633)	58,853	3,220	19,954	(10,424)	9,530
Fund balances at 1 November 2023		640,888	136,100	776,988	620,934	146,524	767,458
Fund balances at 31 October 2024		585,255	194,953	780,208	640,888	136,100	776,988

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ROCK CHRISTIAN CENTRE

BALANCE SHEET

AS AT 31 OCTOBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	**10**		519,349		525,459
Current assets					
Debtors	**11**	7,320		7,454	
Cash at bank and in hand		258,853		251,258	
		266,173		258,712	
Creditors: amounts falling due within one year	**12**	(5,314)		(7,183)	
Net current assets			260,859		251,529
Total assets less current liabilities			780,208		776,988
The funds of the charity					
Restricted income funds	**14**		194,953		136,100
Unrestricted funds	**15**		585,255		640,888
			780,208		776,988

The financial statements were approved by the trustees on 14 July 2025

Mr J M Beyer
Trustee

1 Accounting policies

Charity information

The charity is registered in England and Wales as a charitable incorporated organisation. The address of the principal office is 177 - 195 Spital Hill, Sheffield S4 7LF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 **Accounting policies** **(Continued)**

1.5 Resources expended

Resources expended are recognised in the year in which they are incurred inclusive of irrecoverable VAT.

Charitable expenditure comprises costs incurred by the charity in the delivery of its activities and includes costs that can be allocated directly to such activities and costs of an indirect nature to support them.

Grants for other charitable activities are made at the discretion of the trustees and are recognised in the year in which they are made.

Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Straight line over 86 years
Fixtures and fittings	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 **Accounting policies** **(Continued)**

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. There are no judgements or estimates which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	224,066	81,944	306,010	197,936	108,153	306,089
Other grants	-	50,431	50,431	-	51,111	51,111
	224,066	132,375	356,441	197,936	159,264	357,200
Donations and gifts						
Donations and Similar income	224,066	81,944	306,010	197,936	108,153	306,089
	224,066	81,944	306,010	197,936	108,153	306,089

The total for 2024 includes restricted grants from: Trussell Trust totalling £49,431 and Gavin's Trust for £1,000.

4 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	143	34

5 Charitable activities

	Total 2024	Total 2023
	£	£
Staff costs	164,674	152,176
Depreciation and impairment	11,468	11,206
Donations and activities	10,894	7,289
Ministry support	4,252	9,722
Rent	30	10
Light, heat and utilities	15,069	13,671
Repairs and maintenance	13,966	32,156
Insurance	5,517	4,671
Legal and professional fees	45,218	45,037
Other office costs	64,976	57,544
Tithes and activities	16,200	13,222
	352,264	346,704
Share of governance costs (see note 6)	1,100	1,000
	353,364	347,704
Analysis by fund		
Unrestricted funds	189,958	194,817
Restricted funds	163,406	152,887
	353,364	347,704

6 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Independent examination fees	-	1,100	1,100	-	1,000	1,000
	-	1,100	1,100	-	1,000	1,000
Analysed between Charitable activities	-	1,100	1,100	-	1,000	1,000

Governance costs includes payment to the independent examiner of £1,100 for independent examination fees (2023: £1,000). Other costs includes payments to the independent examiner of £2,332 (2023: £2,271) for other services.

7 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,100	1,000
Depreciation of owned tangible fixed assets	11,468	11,206

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Staff	7	6
Trustees	6	6
	13	12

Employment costs	2024 £	2023 £
Wages and salaries	156,436	144,296
Social security costs	5,541	5,230
Other pension costs	2,697	2,650
	164,674	152,176

There were no employees whose annual remuneration was £60,000 or more.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 November 2023	544,201	45,649	589,850
Additions	-	5,358	5,358
At 31 October 2024	544,201	51,007	595,208
Depreciation and impairment			
At 1 November 2023	35,711	28,680	64,391
Depreciation charged in the year	6,331	5,137	11,468
At 31 October 2024	42,042	33,817	75,859
Carrying amount			
At 31 October 2024	502,159	17,190	519,349
At 31 October 2023	508,490	16,969	525,459

11 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Prepayments and accrued income	7,320	7,454

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	2,607	3,844
Accruals and deferred income	2,707	3,339
	5,314	7,183

13 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	2,697	2,650

13 Retirement benefit schemes (Continued)

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 November 2023	Incoming resources	Resources expended	Transfers	At 31 October 2024
	£	£	£	£	£
Building Fund	-	12,515	(1,470)	22,881	33,926
Foodbank	128,196	114,731	(150,686)	15,788	108,029
CAP Debt Centre	6,089	4,879	(9,347)	51,215	52,836
Lighthouse Project	1,815	250	(1,903)	-	162
	136,100	132,375	(163,406)	89,884	194,953

Previous year:	At 1 November 2022	Incoming resources	Resources expended	Transfers	At 31 October 2023
	£	£	£	£	£
Building Fund	-	24,750	(6,994)	(17,756)	-
Foodbank	137,916	130,253	(129,635)	(10,338)	128,196
CAP Debt Centre	6,520	4,211	(10,735)	6,093	6,089
Lighthouse Project	2,088	50	(5,523)	5,200	1,815
	146,524	159,264	152,887	(16,801)	136,100

The Building Fund represents donations and costs towards the Link Building Project which is currently ongoing and awaiting planning approval.

The Foodbank fund represents the income and costs of running the Foodbank. From November 2024, the running of the Foodbank will be taken over by Burngreave Foodbank, a new charity set up during the year.

The CAP Debt Centre fund represents the income and costs of running the Christians Against Poverty programme.

The Lighthouse fund represents the income and cost of running the Lighthouse Project, the Charity's prayer and outreach programme.

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 November 2023	Incoming resources	Resources expended	Transfers	At 31 October 2024
	£	£	£	£	£
General funds	640,888	224,209	(189,958)	(89,884)	585,255

Previous year:	At 1 November 2022	Incoming resources	Resources expended	Transfers	At 31 October 2023
	£	£	£	£	£
General funds	620,934	197,970	(194,817)	16,801	640,888

16 Analysis of net assets between funds

	Unrestricted Funds 2024	Restricted funds 2024	Total 2024	Unrestricted Funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Fund balances at 31 October 2024 are represented by:						
Tangible assets	519,349	-	519,349	525,459	-	525,459
Current assets/(liabilities)	65,906	194,953	260,859	115,429	136,100	251,529
	585,255	194,953	780,208	640,888	136,100	776,988

17 Related party transactions

Salaries and pension contributions totalling £74,265 (2023: £72,350) were paid to Mr J C Watts and Mr P J Hunt, trustees of the charity during the year.

During the year £nil (2023: £nil) was reimbursed to trustees for travel, training and entertaining visiting speakers.

ROCK CHRISTIAN CENTRE

England & Wales - Charity number 1163895

Accounts

CHARITY REGISTRATION NUMBER 1163895

ROCK CHRISTIAN CENTRE

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2023

UHY Hacker Young
Chartered Accountants

ROCK CHRISTIAN CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J M Beyer Mr J C Watts Mr H C Sibanda Mr P J Hunt Mrs P Forbes-Williams Mr J Norton
Charity number	1163895
Principal address	177-195 Spital Hill Sheffield South Yorkshire S4 7LF
Independent examiner	M Mealing BSc FCCA UHY Hacker Young 6 Broadfield Court Broadfield Way Sheffield S8 0XF

ROCK CHRISTIAN CENTRE

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ROCK CHRISTIAN CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2023

The trustees present their annual report and financial statements for the year ended 31 October 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019)

Charitable Incorporated Organisation
The Rock Christian Centre CIO was registered by the Charity Commission on 8 October 2015. The new charity remained dormant until 26 January 2016. On 25 January 2016 all the assets and liabilities of the former governing charity number 1086749 'Church on the Rock, Sheffield', were transferred to Rock Christian Centre.

Objectives
The object of the CIO is, for the public benefit, the advancement of the Christian faith in Sheffield and such other parts of the United Kingdom and the World as the Charity Trustees may from time to time decide.

Public Benefit
The trustees have given due regard to guidance published by the Charity Commission in respect of public benefit when fulfilling the objectives of the CIO.

Activities
The 2022/2023 year has been a year of consolidation and growth following the relocation of the Church and all its activities to the Spital Hill & Handley Street sites that are owned leasehold by the Charity.

Finances

The giving to the General Fund, Building Fund, Burngreave Foodbank, Burngreave CAP Debt Centre and Lighthouse Project has remained steady and no restrictions have had to be made to the activities of the charity due to lack of finance. Currently there are no loans or mortgages on the properties owned by the charity. Throughout the year the charity has continued to retain funds in excess of three months operating costs.

Sites & Buildings

During the year plans have been drawn up for a 'Link Building Project'. The plans are to enclose the walkway between the two buildings on the Spital Hill site. The Link Building Project will provide a central welcome area for all users of the church facilities; will greatly improve the working conditions for Foodbank staff and volunteers and will eliminate the anti-social behaviour that takes place between the buildings. A structural engineer has been employed to work on the plans so they can be submitted for planning permission. The focus of the 'Building Fund' is now to raise funds towards the costs of this project. Once planning permission has been granted, substantial funds will need to be raised if this project is to be completed.

During the year, 177 Spital Hill was officially registered as a 'Place of Worship' and for the 'Solemnisation of Marriage Ceremonies.' The first weddings were conducted in the building with the services of an official Sheffield Registrar. (Applications for the appointment of our Pastor and another as an 'Authorised Person' to register weddings are not allowed for the first year after a building has been registered.)

Outreach projects

Burngreave Foodbank, (affiliated to Trussell Trust), provided, in the year up to 31 October 2023, 63,531kgs of food for 10,726 local people, including 3570 children. This represents an almost 100% increase in demand since the previous year! This increase, coupled with a drop in donations, has meant that the food bank is now having to buy about 60% of the food needed to meet this level of demand. We are thankful for all the food and financial donations given that allow the Foodbank to do this.

The Burngreave CAP Debt Centre expanded during the year with the employment of a 'Debt Coach' for 10 hours a week. The client capacity of the Debt Centre increased, and the monthly fee to CAP HQ increased to £450pcm. It has been most encouraging to celebrate those who have become debt free as a result of the CAP Debt Centre.

The Lighthouse Ministry to the homeless, addicts and the lonely based at our Handley Street building, has been exceptionally busy. Clients benefit from free cooked breakfasts, clothes, showers, clothes washing facilities, loving care, attention and advice. A number of the clients have also accessed the monthly coffee mornings at Spital Hill, and other Church events and services. We are grateful to 'Shake the Nations' UK for continued financial support for the project that has enabled the charity to redecorate internally, instal CCTV, and replace the internal lighting in the Handley Street building.

The Word4Weapons gun and knife amnesty bin, outside the Lighthouse building, has continued to be used to remove substantial numbers of knives and other deadly weapons from the streets.

The Senior Pastor is an ambassador for the charity through his roles as Chair of 'Together for Sheffield' (Charity No 1115404); Trustee of Kinetic Network (Charity No 1175938); he also provides voluntary consultancy services to 'City Vision' that works with cities across the UK and worldwide.

The Youth & Families Pastor is Coordinator for Sheffield Street Pastors (Charity No. 1162786) and South Yorkshire Response Pastors. Rock Christian Centre is the training centre for the South Yorkshire Street Pastor teams.

Church & Congregation

The numbers of people attending Church services and associated children's and youth groups has grown and stabilised. Whilst on some occasions the buildings are at full capacity, it has not been necessary to move to multiple services on a Sunday.

The Sunday morning services continue to be livestreamed on YouTube and Facebook. A significant number of people in Sheffield and across the world, watch the livestream either live, or during the following week.

'Rock Welcome Church', a 'café style' church, meets on a Sunday afternoon in Rock Community Centre. This is aimed for clients of the Foodbank, CAP and Lighthouse ministries. In September 2023 the 'Alpha Course' commenced on Sunday afternoons as part of Rock Welcome Church.

On Easter Sunday 2023 we celebrated our first baptism service at our Spital Hill site, further baptisms took place in October 2023. During the year we also conducted the first weddings at the Spital Hill site.

'Growing Leaders' - a 10 month leadership training course was completed in June 2023 with 16 potential new leaders equipped and ready to serve. Two of the trainees – Bitrus Amos and Chris Firth were appointed as 'Church Elders' in October 2023

October 2023 saw the first RCC 'Women's Conference' that was highly successful and attracted around 150 ladies from multiple Churches and locations.

In September 2023 the mid-week Growth Groups were relaunched with some new hosts and leaders and a monthly 'Growth Groups Together'. As a result there has been a growth in numbers of groups and engagement. The prayer life of the Church was also revamped with monthly 'Breakthrough Lives' and the Sunday prayer being moved venue and at an earlier time due to numbers attending.

During the year the Church Vision was relaunched alongside our mission statement and core values. The Rock Christian Centre vision is based on the Biblical example of the early church in Acts 2:42-47 and is separated under 4 titles. Growing Up in Maturity; Growing Together in Community; Growing Out in Evangelism and Mission; Growing Larger in Numbers.

Financial review

The trustees are satisfied with the financial position of the charity. The charity received £357,234 (2022: £347,314) of income during the financial year to 31 October 2023 and expended £347,704 (2022: £273,086) showing a surplus of £9,530 (2022: £74,228). The principal sources of income are disclosed in note 3 of the accounts.

The charity has unrestricted reserves of £640,888 (2022: £620,934) of which £115,429 are freely available.

The restricted reserves are £136,100 (2022: £146,524) there is a more detailed breakdown of these balances in note 12 of the accounts.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

The church's objectives for the future are detailed in the VISION and are clearly displayed on the church website and on a prominent noticeboard.

If numbers attending Sunday services rapidly increase, we may have to move to multiple services on a Sunday morning, or consider planting other congregations.

The trustees have decided to progress towards the creation of a separate registered charity for Burngreave Foodbank due to the growth in clients, finances and staff employment. This will help Rock Christian Centre focus on achieving its more specific Christian objectives.

Renovations to the existing buildings and the outside areas need to continue to make best use of the facilities we are blessed with. We are committed to raising funds towards the longer term 'Link Building Project' to join the two buildings on the Spital Hill site.

We look to The Lord for His future provision for every aspect of the church, charity and outreach projects.

Structure, governance and management

The charity is governed by its trustees, the minimum number at any one time being three. The trustees comprise of some church elders and other persons who have a significant financial or management role in the charity. There have been no changes to the trustees during the year.

The charity employs a full time Senior Pastor and Assistant Pastor. The charity also employs a number of part time paid staff including the - 'Youth & Families Pastor' (partially seconded to Burngreave Foodbank as an Assistant Manager); a 'Foodbank Manager; two Assistant Foodbank Managers; a 'Foodbank Warehouse Manager'; a 'CAP Debt Centre Manager'; a 'CAP Debt Centre Coach'; 'Caretaker and Handyman'. During this financial year the Burngreave CAP Debt Centre expanded and employed an additional part time 'Debt Coach'.

During the year Burngreave Foodbank continued with a fully funded contract providing a 'Citizen Advice Bureau' advisor to work alongside the Foodbank. The advisor remains employed by the 'Citizen's Advice Bureau'.

In October 2023 the Church celebrated the 20th year of Pastor Jon Watts' leadership of the Church. In the same month, Pastor John Beyer who had been an Associate Pastor and Elder of the Church for nearly 20 years retired when he reached the age of 90!

The day to day running of the charity is carried out by the Pastors, the Foodbank Manager, the CAP Debt Centre Manager and other employees, assisted by a large number of volunteers.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr J M Beyer
Mr J C Watts
Mr H C Sibanda
Mr P J Hunt
Mrs P Forbes-Williams
Mr J Norton

The trustees' report was approved by the Board of Trustees.

Mr J M Beyer
Trustee
Dated: 26 July 2024

UHY Hacker Young
Chartered Accountants

6 Broadfield Court
Broadfield Way
Sheffield
S8 0XF

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ROCK CHRISTIAN CENTRE

I report to the trustees on my examination of the financial statements of Rock Christian Centre (the charity) for the year ended 31 October 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

M Mealing BSc FCCA
UHY Hacker Young

Chartered Accountants
Dated: 26 July 2024

ROCK CHRISTIAN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2023

	Notes	Unrestricted funds	Restricted funds	Total 2023	Unrestricted funds	Restricted funds	Total 2022
		£	£	£	£	£	£
Income from:							
Donations and legacies	3	197,936	159,264	357,200	166,557	180,750	347,307
Investments	4	34	-	34	7	-	7
Total income		197,970	159,264	357,234	166,564	180,750	347,314
Expenditure on:							
Charitable activities	5	194,817	152,887	347,704	170,415	102,671	273,086
Net incoming resources before transfers		3,153	6,377	9,530	(3,851)	78,079	74,228
Gross transfers between funds		16,801	(16,801)	-	103,862	(103,862)	-
Net income/(expenditure) for the year/ Net movement in funds		19,954	(10,424)	9,530	100,011	(25,783)	74,228
Fund balances at 1 November 2022		620,934	146,524	767,458	520,923	172,307	693,230
Fund balances at 31 October 2023		640,888	136,100	776,988	620,934	146,524	767,458

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

ROCK CHRISTIAN CENTRE

BALANCE SHEET

AS AT 31 OCTOBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	**9**		525,459		530,507
Current assets					
Debtors	**10**	7,454		9,753	
Cash at bank and in hand		251,258		231,521	
		258,712		241,274	
Creditors: amounts falling due within one year	**11**	(7,183)		(4,323)	
Net current assets			251,529		236,951
Total assets less current liabilities			776,988		767,458
Income funds					
Restricted funds	**12**		136,100		146,524
Unrestricted funds			640,888		620,934
			776,988		767,458

The financial statements were approved by the Trustees on 26 July 2024

Mr J M Beyer
Trustee

1 Accounting policies

Charity information

The charity is registered in England and Wales as a charitable incorporated organisation. The address of the principal office is 177 - 195 Spital Hill, Sheffield S4 7LF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 Accounting policies **(Continued)**

1.5 Resources expended

Resources expended are recognised in the year in which they are incurred inclusive of irrecoverable VAT.

Charitable expenditure comprises costs incurred by the charity in the delivery of its activities and includes costs that can be allocated directly to such activities and costs of an indirect nature to support them.

Grants for other charitable activities are made at the discretion of the trustees and are recognised in the year in which they are made.

Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Straight line over 86 years
Fixtures and fittings	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 **Accounting policies** **(Continued)**

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. There are no judgements or estimates which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	197,936	108,153	306,089	166,557	99,971	266,528
Other grants	-	51,111	51,111	-	80,779	80,779
	197,936	159,264	357,200	166,557	180,750	347,307
Donations and gifts						
Donations and Similar income	197,936	108,153	306,089	166,557	99,971	266,528
	197,936	108,153	306,089	166,557	99,971	266,528

The total for 2023 includes restricted grants from: Trussell Trust totalling £49,173 and South Yorkshire CF totalling £1,938.

4 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	34	7

5 Charitable activities

	Total 2023	Total 2022
	£	£
Staff costs	152,176	139,636
Depreciation and impairment	11,206	12,089
Donations and activities	7,289	2,221
Ministry support	9,722	9,952
Rent	10	2,380
Light, heat and utilities	13,671	10,938
Repairs and maintenance	32,156	50,455
Insurance	4,671	4,329
Legal and professional fees	45,037	12,263
Other office costs	57,544	16,611
Tithes and activities	13,222	11,312
	346,704	272,186
Share of governance costs (see note 6)	1,000	900
	347,704	273,086
Analysis by fund		
Unrestricted funds	194,817	170,415
Restricted funds	152,887	102,671
	347,704	273,086

6 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Independent examination fees	-	1,000	1,000	-	900	900
	-	1,000	1,000	-	900	900
Analysed between						
Charitable activities	-	1,000	1,000	-	900	900

Governance costs includes payment to the independent examiner of £1,000 for independent examination fees (2022: £900). Other costs includes payments to the independent examiner of £1,316 (2022: £1,584) for other services.

7 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Staff	6	5
Trustees	6	6
	12	11

Employment costs

	2023 £	2022 £
Wages and salaries	144,296	131,423
Social security costs	5,230	5,736
Other pension costs	2,650	2,477
	152,176	139,636

There were no employees whose annual remuneration was £60,000 or more.

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 November 2022	542,497	41,195	583,692
Additions	1,704	4,454	6,158
At 31 October 2023	544,201	45,649	589,850
Depreciation and impairment			
At 1 November 2022	29,380	23,805	53,185
Depreciation charged in the year	6,331	4,875	11,206
At 31 October 2023	35,711	28,680	64,391
Carrying amount			
At 31 October 2023	508,490	16,969	525,459
At 31 October 2022	513,117	17,390	530,507

10 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Other debtors	-	3,354
Prepayments and accrued income	7,454	6,399
	7,454	9,753

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	3,844	1,079
Accruals and deferred income	3,339	3,244
	7,183	4,323

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds					Movement in funds			
	Balance at 1 November 2021	Incoming resources	Resources expended	Transfers	Balance at 1 November 2022	Incoming resources	Resources expended	Transfers	Balance at 31 October 2023
	£	£	£	£	£	£	£	£	£
Building Fund	80,816	53,542	(29,328)	(105,030)	-	24,750	(6,994)	(17,756)	-
Foodbank	91,491	110,501	(52,040)	(12,036)	137,916	130,253	(129,635)	(10,338)	128,196
CAP Debt Centre	-	6,688	(13,329)	13,161	6,520	4,211	(10,735)	6,093	6,089
Lighthouse Project	-	10,019	(7,974)	43	2,088	50	(5,523)	5,200	1,815
	172,307	180,750	(102,671)	(103,862)	146,524	159,264	(152,887)	(16,801)	136,100

The Building Fund has received capital funds to finance the construction of the Foodbank extension and the new church community centre. These works have now been completed.

The Foodbank fund represents the income and costs of running the Foodbank.

The CAP Debt Centre fund represents the income and costs of running the Christians Against Poverty programme.

The Lighthouse fund represents the income and cost of running the Lighthouse Project, the Charity's prayer and outreach programme.

13 Analysis of net assets between funds

	Unrestricted Funds 2023	Restricted funds 2023	Total 2023	Unrestricted Funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£
Fund balances at 31 October 2023 are represented by:						
Tangible assets	525,459	-	525,459	530,507	-	530,507
Current assets/(liabilities)	115,429	136,100	251,529	90,427	146,524	236,951
	640,888	136,100	776,988	620,934	146,524	767,458

14 Related party transactions

Salaries and pension contributions totalling £72,350 (2022: £68,887) were paid to Mr J C Watts and Mr P J Hunt, trustees of the charity during the year.

During the year £nil (2022: £558) was reimbursed to trustees for travel, training and entertaining visiting speakers.

ROCK CHRISTIAN CENTRE

England & Wales - Charity number 1163895

Accounts

OFFICE

CHARITY REGISTRATION NUMBER 1163895

ROCK CHRISTIAN CENTRE

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2022

ROCK CHRISTIAN CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J M Beyer Mr J C Watts Mr H C Sibanda Mr P J Hunt Mrs P Forbes-Williams Mr J Norton
Charity number	1163895
Principal address	177-195 Spital Hill Sheffield South Yorkshire S4 7LF
Independent examiner	M Mealing BSc FCCA UHY Hacker Young 6 Broadfield Court Broadfield Way Sheffield S8 0XF

ROCK CHRISTIAN CENTRE

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ROCK CHRISTIAN CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2022

The trustees present their annual report and financial statements for the year ended 31 October 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019)

Charitable Incorporated Organisation
The Rock Christian Centre CIO was registered by the Charity Commission on 8 October 2015. The new charity remained dormant until 26 January 2016. On 25 January 2016 all the assets and liabilities of the former governing charity number 1086749 'Church on the Rock, Sheffield', were transferred to Rock Christian Centre.

Objectives
The object of the CIO is, for the public benefit, the advancement of the Christian faith in Sheffield and such other parts of the United Kingdom and the World as the Charity Trustees may from time to time decide.

Public Benefit
The trustees have given due regard to guidance published by the Charity Commission in respect of public benefit when fulfilling the objectives of the CIO.

Activities
The seventh year of activity of the Rock Christian Centre CIO has again been a year of significant change and resettlement. Following extensive renovation works to our own buildings on Spital Hill, on Easter Sunday 2022, we relocated our church services and associated activities from our temporary rented accommodation at St Stephen's Church, Netherthorpe, to our fully owned buildings at Spital Hill, Burngreave. This means that all our core services, activities and outreach projects are now based in our own buildings in Burngreave, either at 177-195 Spital Hill or nearby at the Lighthouse Building on Handley Street. The charity is no longer paying rent for any additional properties.

Finances
The giving to the General Fund, Building Fund, Burngreave Foodbank and CAP Debt Centre has remained steady and no restrictions have had to be made to the activities of the charity due to lack of finance. The decision was made in December 2021 to repay £108,000 of outstanding loans given in 2015/16 for the purchase of out Spital Hill site. £3,000 of these loans were converted to a gift. The loans were repaid from the balance held in the Building Fund. Currently there are no loans or mortgages on the properties owned by the charity.

£70,000 plus has been spent from the Building Fund during this financial year on the refurbishment and equipping of 177 Spital Hill ready for occupation for the church services and associated activities.

The charity benefitted from several grants towards the refurbishment of the buildings including £10,000 from 'The Gavins Foundation' and £2,000 from the 'Innovators Fund' via 'Together for Sheffield' towards the cost of the new kitchen. The charity has also received £10,000 from 'Shake the Nations UK' towards the Lighthouse project.

Sites & Buildings

Having already 'shelved' Phase 2 of the ambitious building project due to prohibitive estimated costs, the decision was made to scrap Phase 2 altogether and focus on renovating the existing buildings to create 'Rock Community Centre'.

The invitation by the trustees of the 'Grimesthorpe Wesleyan Reform Church' to take over their vacant church buildings was blocked by the 'Wesleyan Reform Union'. As a result, the decision was made to adapt the buildings at Spital Hill to accommodate the maximum number of people for Sunday services and the children's and youth groups.

The Church was able to commence services in the partially renovated buildings on Easter Sunday 2022. The renovations of the kitchen, children's area and exterior areas are at various stages of progress or completion.

During the financial year the interior of the Lighthouse building was improved with an additional toilet, renovated shower area, signage etc.

Prior to the church moving to the new site, volunteer teams worked hard to clear and secure the car park for use by the church congregation. Agreement was reached with neighbours who were using the car park during the week to keep the car park clear of dumped rubbish and secure the car park gate. This agreement was not honoured by all the neighbours and as a result the car park was secured for the sole use of the charity.

Outreach projects

Burngreave Foodbank (affiliated to Trussell Trust) provided, in the year up to 31 October 2022, 32,964kgs of food for 5,208 local people, including 1,600 children. Following a dip in demand after the pandemic, there was a significant rise in demand in autumn 2022 as a result of the 'cost of living crisis'. We are thankful for all the food and financial donations given that allow the Foodbank to continue to meet the increasing need.

The Burngreave CAP Debt Centre had a change of manager in June 2022. The number of clients has increased substantially and it has been most encouraging to celebrate those who have become debt free as a result of the CAP Debt Centre. A Number of clients have started attending Rock Welcome Church and a few are attending the Sunday morning service.

The Lighthouse Ministry to the homeless, addicts and the lonely, has grown and developed under new leadership. Clients benefit from free cooked breakfasts, clothes, showers, clothes washing facilities, loving care, attention and advice. Improvements to the facilities of the Lighthouse are ongoing including the provision of an additional toilet cubicle, renovated shower and toilet room.

Word4Weapons gun and knife amnesty bin, outside the Lighthouse building, has continued to be used to remove weapons from the streets.

The Senior Pastor is an ambassador for the charity through his roles as Chair of 'Together for Sheffield' (Charity No 1115404); Trustee of Kinetic Network (Charity No 1175938); he also provides voluntary consultancy services to 'City Vision' that works with cities across the UK and worldwide.

The Youth and Families Pastor is Coordinator for Sheffield Street Pastors (Charity No 1162786) and South Yorkshire Response Pastors. Rock Christian Centre is the training centre for all the South Yorkshire Street Pastor teams.

Church & Congregation

The move of church services and children's and youth groups back to Burngreave has resulted in a substantial increase in the numbers attending the services. The main hall has a capacity of around 180 and the overflow a further 50. The 'School of Rock' children's group run concurrently with the services and numbers attending are increasing.

The Sunday morning services are livestreamed on YouTube and Facebook and a significant number of people in Sheffield and across the world watch the livestream either live or during the following week.

In November 2021 we commenced 'Rock Welcome Church', a café style church that meets on a Sunday afternoon in the Rock Community Centre. This is aimed for clients of the Foodbank, CAP and Lighthouse ministries and it has been most encouraging to see visitors attending regularly. In September 2022 the 'Alpha Course' commenced on Sunday afternoons as park of Rock Welcome Church.

'Growing Leaders' a leadership development course was commenced in October 2022 with 17 trainees invited to join the course. The aim of the course is to raise up new leaders in all areas of the church life and ministry. Each trainee has a more senior mentor from the church to help and guide them.

The church continues to operate under the 2020 VISION with its specific aims and commitments outlined alongside out mission statement and core values. The 2020 VISION is based on the Biblical example of the early church in Acts 2:42-47 and is separated under 4 titles. Growing Up in Maturity; Growing Together in Community; Growing Out in Evangelism and Mission; Growing Larger in Numbers.

Financial review

The trustees are satisfied with the financial position of the charity. The charity received £347,314 (2021: £322,067) of income during the financial year to 31 October 2022 and expended £273,086 (2021: £221,799) showing a surplus of £74,228 (2021: surplus of £100,268). The principal sources of income are disclosed in note 3 of the accounts.

The charity has unrestricted reserves of £620,934 (2021: £520,923) of which £90,427 are freely available.

The restricted reserves are £146,524 (2021: £172,307) there is a more detailed breakdown of these balances in note 13 of the accounts.

At the year end unsecured loans of £nil (2021 £108,000) were outstanding.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

The church's objectives for the future are detailed in the 2020 VISION and are clearly displayed on the church website. We are planning to relaunch a revised vision for the church following the move to our own premises.

The continued consolidation of all the church ministries in three buildings in close proximity in Burngreave is key to the growth and fruit of the church and its ministries. If numbers attending continue to increase, we may have to move to multiple services on a Sunday morning or possibly consider planting another/ other congregations.

Application has been made to register 177 Spital Hill as a 'Place of Worship'. Once granted, application will be made to register the building to conduct marriages.

Renovations to the existing buildings and the outside areas need to continue to make best use of the facilities we are blessed with. Consideration is being given to the potential of a much smaller building project to link the two separate buildings on the Spital Hill site. Such a project would greatly improve the working conditions for Foodbank staff and volunteers, would eliminate the anti-social behaviour that takes place between the two buildings, and provide a central welcome area for all users of the church facilities.

We look to The Lord for His future provision for every aspect of the church, charity and community projects.

Structure, governance and management

The charity is governed by its trustees, the minimum number at any one time being three. The trustees comprise of the church elders; the treasurer and any other person who has a significant financial or management role in the charity. One trustee resigned in July 2022 and subsequently moved on from the church. There have been no other changes to trustees during the year.

The charity employs a full time Senior Pastor and Assistant Pastor. The charity also employs a number of part time paid staff including the 'Youth & Families Pastor' (partially seconded to the Burngreave Foodbank as an Assistant Manager); a 'Foodbank Manager; two Assistant Foodbank Manager; a CAP Debt Centre Manager; a Caretaker and Handyman. During this financial year the former CAP Debt Centre Manager and Foodbank Assistant Manager resigned due to moving away from Sheffield. Two new staff were appointed to replace these vacant positions.

During the year Burngreave Foodbank commenced a fully funded contract the provides a 'Citizens Advice Bureau' advisor to work alongside the Foodbank. The advisor remains employed by the Citizens Advice Bureau.

Peter Morris was appointed as an Associate Pastor and Elder of the Church which is a voluntary unpaid position.

The day to day running of the charity is carried out by the Pastors, the Foodbank Manager, the CAP Debt Centre Manager and other employees, assisted by a large number of volunteers.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr J M Beyer
Mr J C Watts
Mr H C Sibanda
Mr P J Hunt
Mr B Sholademi (Resigned 7 July 2022)
Mrs P Forbes-Williams
Mr J Norton

The trustees' report was approved by the Board of Trustees.

Mr J M Beyer
Trustee
Dated: 30 June 2023

UHY Hacker Young
Chartered Accountants

6 Broadfield Court
Broadfield Way
Sheffield
S8 0XF

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ROCK CHRISTIAN CENTRE

I report to the trustees on my examination of the financial statements of Rock Christian Centre (the charity) for the year ended 31 October 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

M Mealing BSc FCCA
UHY Hacker Young

Chartered Accountants
Dated: 3 July 2023

ROCK CHRISTIAN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2022

	Notes	Unrestricted funds	Restricted funds	Total 2022	Unrestricted funds	Restricted funds	Total 2021
		£	£	£	£	£	£
Income from:							
Donations and legacies	3	166,557	180,750	347,307	187,640	134,426	322,066
Investments	4	7	-	7	1	-	1
Total income		166,564	180,750	347,314	187,641	134,426	322,067
Expenditure on:							
Charitable activities	5	170,415	102,671	273,086	174,004	47,795	221,799
Net (outgoing)/ incoming resources before transfers		(3,851)	78,079	74,228	13,637	86,631	100,268
Gross transfers between funds		103,862	(103,862)	-	32,673	(32,673)	-
Net income/(expenditure) for the year/ Net movement in funds		100,011	(25,783)	74,228	46,310	53,958	100,268
Fund balances at 1 November 2021		520,923	172,307	693,230	474,613	118,349	592,962
Fund balances at 31 October 2022		620,934	146,524	767,458	520,923	172,307	693,230

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

ROCK CHRISTIAN CENTRE

BALANCE SHEET

AS AT 31 OCTOBER 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	9		530,507		491,589
Current assets					
Debtors	10	9,753		6,141	
Cash at bank and in hand		231,521		307,181	
		241,274		313,322	
Creditors: amounts falling due within one year	11	(4,323)		(3,681)	
Net current assets			236,951		309,641
Total assets less current liabilities			767,458		801,230
Creditors: amounts falling due after more than one year	12		-		(108,000)
Net assets			767,458		693,230
Income funds					
Restricted funds	13		146,524		172,307
Unrestricted funds			620,934		520,923
			767,458		693,230

The financial statements were approved by the Trustees on 30 June 2023

Mr J M Beyer
Trustee

1 Accounting policies

Charity information

The charity is registered in England and Wales as a charitable incorporated organisation. The address of the principal office is 177 - 195 Spital Hill, Sheffield S4 7LF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 **Accounting policies** **(Continued)**

1.5 Resources expended

Resources expended are recognised in the year in which they are incurred inclusive of irrecoverable VAT.

Charitable expenditure comprises costs incurred by the charity in the delivery of its activities and includes costs that can be allocated directly to such activities and costs of an indirect nature to support them.

Grants for other charitable activities are made at the discretion of the trustees and are recognised in the year in which they are made.

Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Straight line over 86 years
Fixtures and fittings	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies (Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

1 **Accounting policies** **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. There are no judgements or estimates which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	166,557	99,971	266,528	187,640	126,971	314,611
Other grants	-	80,779	80,779	-	7,455	7,455
	166,557	180,750	347,307	187,640	134,426	322,066
Donations and gifts						
Donations and Similar income	166,557	99,971	266,528	186,193	126,971	313,164
Government furlough grants received	-	-	-	1,447	-	1,447
	166,557	99,971	266,528	187,640	126,971	314,611

During the year the charity received £nil (2021: £1,447) under the Coronavirus Job Retention Scheme.

The total for 2022 includes restricted grants from: Trussell Trust totalling £53,779, South Yorkshire CF totalling £5,000, Gavins Trust totalling £10,000, Innovators totalling £2,000 and Shake the Nation totalling £10,000.

4 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	7	1

5 Charitable activities

	Total 2022	Total 2021
	£	£
Staff costs	139,636	132,926
Depreciation and impairment	12,089	8,558
Donations and activities	2,221	395
Ministry support	9,952	10,137
Rent	2,380	9,067
Light, heat and utilities	10,938	5,596
Repairs and maintenance	50,455	5,485
Insurance	4,329	6,413
Legal and professional fees	12,263	6,234
Other office costs	16,611	26,912
Tithes and activities	11,312	9,326
	272,186	221,049
Share of governance costs (see note 6)	900	750
	273,086	221,799
Analysis by fund		
Unrestricted funds	170,415	174,004
Restricted funds	102,671	47,795
	273,086	221,799

6 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Independent examination fees	-	900	900	-	750	750
	-	900	900	-	750	750
Analysed between						
Charitable activities	-	900	900	-	750	750

Governance costs includes payment to the independent examiner of £900 for independent examination fees (2021: £750). Other costs includes payments to the independent examiner of £1,584 (2021: £1,110) for other services.

7 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Staff	5	4
Trustees	6	7
	11	11

Employment costs	2022 £	2021 £
Wages and salaries	131,423	124,600
Social security costs	5,736	5,819
Other pension costs	2,477	2,507
	139,636	132,926

There were no employees whose annual remuneration was £60,000 or more.

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 November 2021	491,491	41,195	532,686
Additions	51,006	-	51,006
At 31 October 2022	542,497	41,195	583,692
Depreciation and impairment			
At 1 November 2021	23,062	18,034	41,096
Depreciation charged in the year	6,318	5,771	12,089
At 31 October 2022	29,380	23,805	53,185
Carrying amount			
At 31 October 2022	513,117	17,390	530,507
At 31 October 2021	468,429	23,160	491,589

10 Debtors

Amounts falling due within one year:	2022 £	2021 £
Other debtors	3,354	2,277
Prepayments and accrued income	6,399	3,864
	9,753	6,141

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	1,079	1,032
Accruals and deferred income	3,244	2,649
	4,323	3,681

12 Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Borrowings	-	108,000

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds				Movement in funds			
	Balance at 1 November 2020	Incoming resources	Resources expended	Transfers	Balance at 1 November 2021	Incoming resources	Resources expended	Transfers	Balance at 31 October 2022
	£	£	£	£	£	£	£	£	£
Building Fund	52,633	41,811	(8,062)	(5,566)	80,816	53,542	(29,328)	(105,030)	-
Foodbank	65,716	92,615	(39,733)	(27,107)	91,491	110,501	(52,040)	(12,036)	137,916
CAP Debt Centre	-	-	-	-	-	6,688	(13,329)	13,161	6,520
Lighthouse Project	-	-	-	-	-	10,019	(7,974)	43	2,088
	118,349	134,426	(47,795)	(32,673)	172,307	180,750	(102,671)	(103,862)	146,524

The Building Fund has received capital funds to finance the construction of the Foodbank extension and the new church community centre. The majority of these works have now been completed as at the year end date.

The Foodbank fund represents the income and costs of running the Foodbank.

The CAP Debt Centre fund represents the income and costs of running the Christians Against Poverty programme.

The Lighthouse fund represents the income and cost of running the Lighthouse Project, the Charity's prayer and outreach programme.

14 Analysis of net assets between funds

	Unrestricted Funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 October 2022 are represented by:						
Tangible assets	530,507	-	530,507	319,282	172,307	491,589
Current assets/(liabilities)	90,427	146,524	236,951	309,641	-	309,641
Long term liabilities	-	-	-	(108,000)	-	(108,000)
	620,934	146,524	767,458	520,923	172,307	693,230

15 Related party transactions

Salaries and pension contributions totalling £68,887 (2021: £66,223) were paid to Mr J C Watts and Mr P J Hunt, trustees of the charity during the year.

During the year £558 (2021: £130) was reimbursed to trustees for travel, training and entertaining visiting speakers.

ROCK CHRISTIAN CENTRE

England & Wales - Charity number 1163895

Accounts

CHARITY REGISTRATION NUMBER 1163895

ROCK CHRISTIAN CENTRE

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2021

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J M Beyer Mr J C Watts Mr H C Sibanda Mr P J Hunt Mr B Sholademi Mrs P Forbes-Williams Mr J Norton
Charity number	1163895
Principal address	177-195 Spital Hill Sheffield South Yorkshire S4 7LF
Independent examiner	R J Givans BA FCA UHY Hacker Young 6 Broadfield Court Broadfield Way Sheffield S8 0XF

Draft Financial Statements at 23 June 2022 at 12:13:51
ROCK CHRISTIAN CENTRE

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2021

The trustees present their annual report and financial statements for the year ended 31 October 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019)

Charitable Incorporated Organisation
The Rock Christian Centre CIO was registered by the Charity Commission on October 8th 2015. The new charity remained dormant until 26th January 2016. On January 25th 2016 all the assets and liabilities of the former governing charity number 1086749 'Church on the Rock, Sheffield', were transferred to Rock Christian Centre.

Objectives
The object of the CIO is, for the public benefit, the advancement of the Christian faith in Sheffield and such other parts of the United Kingdom and the World as the Charity Trustees may from time to time decide.

Public Benefit
The trustees have given due regard to guidance published by the Charity Commission in respect of public benefit when fulfilling the objectives of the CIO.

Activities
The sixth year of activity of the Rock Christian Centre CIO has been a year of major change as we relocate our church services and events from the long-term rented buildings, in Carlisle Street, to temporary accommodation at St. Stephen's Church, Netherthorpe. The relocation was necessitated by the increasing dilapidation of the former buildings. The Church Offices, Burngreave Foodbank etc remaining located at the Spital Hill site the church purchased in 2016.

The activities of the charity continued to be affected by the Covid-19 pandemic and the varying restrictions to public worship and in-person meetings during the year. However, we are thankful that, despite the relocation and restrictions, we were able to conduct a service every Sunday and livestream from a church building throughout the year.

Finances
Despite the restrictions to church services during the pandemic, the giving to the General Fund, Building Fund and Burngreave Foodbank has remained steady and no restrictions have had to be made to the activities of the charity due to lack of finance. An interest free loan of £5,000 was repaid, with a further £5,000 converted to a gift. These loans were granted in 2015/16 for the purchase of our Spital Hill site.

Over £100,000 of interest free loans are still outstanding, but the current balance in the Building Fund is sufficient to repay these loans if required.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

Sites & Buildings

The charity vacated the rented buildings on Carlisle Street in December 2020 without penalty or payment of dilapidations. Health and safety concerns regarding the condition of the building were the reason for relocating. However, the cost of the Carlisle Street building (£25,000 rent plus utilities) represents a substantial saving compared to the hourly rent of St Stephen's.

The use of St Stephen's is only a temporary solution as the buildings are not located in the Burngreave area and inadequate for our future needs when pandemic restrictions are lifted.

The growth of Burngreave Foodbank during the pandemic necessitated the conversion of part of the redundant building on the Spital Hill site into a new Foodbank serving area. The renovation was undertaken with the help of Foodbank capital gifts donated during the pandemic. The new Foodbank area was completed just in time for when delivery of foodbank parcels ceased, and clients returned to collecting food parcels. The renovated 'cafe area' has provided an excellent venue for smaller groups and activities including the Youth Group, coffee mornings, livestream services, Community meetings etc.

In the summer of 2021 we were approached by a representative of the trustees of 'Grimesthorpe Wesleyan Reform Church' to take over their buildings after the church had their final service in September 2021. We are currently in discussions regarding this possibility.

During 2021 a new kitchen was installed in the Lighthouse building. In September 2021 the Lighthouse was reopened for the homeless project providing food, clothing, showers etc. The Lighthouse has also been used for the Breakthrough Prayer meetings, an Eritrean prayer meeting and a Kids Club.

Outreach projects

Burngreave Foodbank (affiliated to Trussell Trust) provided, in the year up to 31 October 2021, 45,635kgs of food for 5,431 local people.

The Burngreave CAP Debt Centre was launched in January 2021. After a slow start due to the pandemic restrictions, the numbers of referrals have increased.

Word4Weapons gun and knife amnesty bin, outside the Lighthouse building, has continued to be used to remove weapons from the streets.

Church & Congregation

Following the restrictions of the second lockdown, increasing numbers of people have returned to attending in-person services. Creche and Rock Starts also resumed within the limited facilities of the St Stephen's building. However, numbers have been considerably lower than pre-pandemic numbers, although a significant number are still watching the services through the livestream on YouTube and Facebook.

The church continues to operate under the 2020 VISION with its specific aims and commitments outlined alongside our mission statement and core values. The 2020 vision is based on the Biblical example of the early church in Acts 2:42-47 and is separated under 4 titles. Growing Up in Maturity; Growing Together in Community; Growing Out in Evangelism and Mission; Growing Larger in Numbers.

The Senior Pastor is an ambassador for the church charity in Sheffield and beyond through his roles as Chair of 'Together for Sheffield' (Charity No 1115404); Trustee of Kinetic Network (Charity No 1175938); he also provides voluntary consultancy services to 'City Vision' that works with cities across the UK and worldwide.

The Youth and Families Pastor is Coordinator for Sheffield Street Pastors (Charity No 1162786) and South Yorkshire Response Pastors. The Assistant Pastor is Coordinator for Rotherham Street Pastors (Charity No 1150210). Rock Christian Centre is the training centre for all the South Yorkshire Street Pastor teams.

Financial review

The trustees are satisfied with the financial position of the charity. The charity received £322,067 (2020: 297,264) of income during the financial year to 31 October 2021 and expended £221,799 (2020: £205,217) showing a surplus of £100,268 (2020: surplus of £92,047). The principal sources of income are disclosed in note 3 of the accounts.

The charity has unrestricted reserves of £520,923 (2020: £474,613) of which £201,641 are freely available.

The restricted reserves are £172,307 (2020: £118,349) there is a more detailed breakdown of these balances in note 13 of the accounts.

At the year end unsecured loans of £108,000 were outstanding, due for repayment between one and nine years.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity’s current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

Plans for future periods

The church's objectives for the future are detailed in the 2020 VISION and are clearly displayed on the church website.

The provision of a suitable, large venue for our worship services and special events remains a key objective. Work parties are taking place regularly to progress the renovation of the redundant Spital Hill building. The trustees are also researching other possible options that would provide a hall large enough for the whole church congregation.

There are plans to start English classes and a 'cafe style' Rock Welcome Church on Sunday afternoons as outreach projects for Foodbank, CAP and Lighthouse clients who may find our normal Sunday morning services too inaccessible.

We look to The Lord for His future provision for every aspect of the church, charity and community projects.

Structure, governance and management

The charity is governed by its trustees, the minimum number at any one time being three. The trustees comprise of the church elders; the treasurer and any other person who has a significant financial or management role in the charity. One trustee resigned due to leaving the Church in November 2020. There have been no other changes to trustees during the year.

The charity employs a full time Senior Pastor and Assistant Pastor. The charity also employs several part time staff including the- 'Youth & Families Pastor' (Partially seconded to the Foodbank during the pandemic); a 'Foodbank Manager; an Assistant Foodbank Manager; a Caretaker who was partially furloughed during the pandemic. During the year a CAP Debt Centre Manager was also appointed as a part time paid post. Burngreave Foodbank also employed a young person for 5 months as part of the Government 'Kickstart' apprentice scheme.

The day to day running of the charity is carried out by the Pastors, the Foodbank Manager and the CAP Debt Centre Manager and other employees, assisted by a large number of volunteers.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr J M Beyer
Mr J C Watts
Mr A Birtwhistle (Resigned 15 November 2020)
Mr H C Sibanda
Mr P J Hunt
Mr B Sholademi
Mrs P Forbes-Williams
Mr J Norton

The trustees' report was approved by the Board of Trustees.

.....
Mr J M Beyer
Trustee
Dated: .....

6 Broadfield Court
Broadfield Way
Sheffield
S8 0XF

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ROCK CHRISTIAN CENTRE

I report to the trustees on my examination of the financial statements of Rock Christian Centre (the charity) for the year ended 31 October 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

R J Givans BA FCA
UHY Hacker Young

Chartered Accountants
Dated: .....

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2021

	Notes	Unrestricted funds	Restricted funds	Total 2021	Unrestricted funds	Restricted funds	Total 2020
		£	£	£	£	£	£
Income from:							
Donations and legacies	**3**	187,640	134,426	322,066	185,873	111,391	297,264
Investments	**4**	1	-	1	-	-	-
Total income		187,641	134,426	322,067	185,873	111,391	297,264
Expenditure on:							
Charitable activities	**5**	174,004	47,795	221,799	176,950	28,267	205,217
Net incoming resources before transfers		13,637	86,631	100,268	8,923	83,124	92,047
Gross transfers between funds		32,673	(32,673)	-	78,152	(78,152)	-
Net income for the year/ Net movement in funds		46,310	53,958	100,268	87,075	4,972	92,047
Fund balances at 1 November 2020		474,613	118,349	592,962	387,538	113,377	500,915
Fund balances at 31 October 2021		520,923	172,307	693,230	474,613	118,349	592,962

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

BALANCE SHEET

AS AT 31 OCTOBER 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	**8**		491,589		471,459
Current assets					
Debtors	**10**	6,141		7,033	
Cash at bank and in hand		307,181		238,223	
		313,322		245,256	
Creditors: amounts falling due within one year	**11**	(3,681)		(5,753)	
Net current assets			309,641		239,503
Total assets less current liabilities			801,230		710,962
Creditors: amounts falling due after more than one year	**12**		(108,000)		(118,000)
Net assets			693,230		592,962
Income funds					
Restricted funds	**13**		172,307		118,349
Unrestricted funds			520,923		474,613
			693,230		592,962

The financial statements were approved by the Trustees on .....

.....
Mr J M Beyer
Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2021

1 Accounting policies

Charity information

The charity is registered in England and Wales as a charitable incorporated organisation. The address of the principal office is 177 - 195 Spital Hill, Sheffield S4 7LF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. In making that assessment, the trustees have specifically considered the impact of the coronavirus on the operations of the charity, alongside actions taken to mitigate that impact. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

1 Accounting policies **(Continued)**

1.5 Resources expended

Resources expended are recognised in the year in which they are incurred inclusive of irrecoverable VAT.

Charitable expenditure comprises costs incurred by the charity in the delivery of its activities and includes costs that can be allocated directly to such activities and costs of an indirect nature to support them.

Grants for other charitable activities are made at the discretion of the trustees and are recognised in the year in which they are made.

Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Straight line over 86 years
Fixtures and fittings	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

1 Accounting policies **(Continued)**

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. There are no judgements or estimates which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Donations and gifts	187,640	126,971	314,611	185,873	77,739	263,612
Other grants	-	7,455	7,455	-	33,652	33,652
	187,640	134,426	322,066	185,873	111,391	297,264
Donations and gifts						
Donations and Similar income	186,193	126,971	313,164	183,777	77,739	261,516
Goverment furlough grants received	1,447	-	1,447	2,096	-	2,096
	187,640	126,971	314,611	185,873	77,739	263,612

During the year ended 31 October 2021 the charity received £1,447 (2020: £2,096) under the Coronavirus Job Retention Scheme.

The total for 2021 includes restricted grants from: Trussell Trust totalling £2,691, and Kickstart totalling £4,764.

4 Investments

	Unrestricted funds	Total
	2021 £	2020 £
Interest receivable	1	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

5 Charitable activities

	Total 2021	Total 2020
	£	£
Staff costs	132,926	109,781
Depreciation and impairment	8,558	7,634
Donations and activities	150	3,208
Ministry support	10,137	10,032
Rent	9,067	24,983
Light, heat and utilities	5,596	9,538
Repairs and maintenance	5,485	5,868
Insurance	6,413	6,367
Legal and professional fees	6,234	3,228
Other office costs	26,912	16,007
Tithes and activities	9,326	6,911
Donations	245	910
	221,049	204,467
Share of governance costs (see note 6)	750	750
	221,799	205,217
Analysis by fund		
Unrestricted funds	174,004	176,950
Restricted funds	47,795	28,267
	221,799	205,217

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

6 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Independent examination fees	-	750	750	-	750	750
	-	750	750	-	750	750
Analysed between Charitable activities	-	750	750	-	750	750

Governance costs includes payment to the independent examiner of £750 for independent examination fees (2020: £750). Other costs includes payments to the independent examiner of £1,110 (2020: £1,350) for other services.

7 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Staff	4	3
Trustees	7	7
	11	10

Employment costs	2021 £	2020 £
Wages and salaries	124,600	103,491
Social security costs	5,819	4,214
Other pension costs	2,507	2,076
	132,926	109,781

There were no employees whose annual remuneration was £60,000 or more.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

8 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 November 2020	480,276	23,720	503,996
Additions	11,215	17,474	28,689
At 31 October 2021	491,491	41,194	532,685
Depreciation and impairment			
At 1 November 2020	18,739	13,799	32,538
Depreciation charged in the year	4,323	4,235	8,558
At 31 October 2021	23,062	18,034	41,096
Carrying amount			
At 31 October 2021	468,429	23,160	491,589
At 31 October 2020	461,537	9,922	471,459

9 Financial instruments

	2021	2020
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	2,277	5,448
Carrying amount of financial liabilities		
Measured at amortised cost	110,649	122,733

10 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Other debtors	2,277	5,448
Prepayments and accrued income	3,864	1,585
	6,141	7,033

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

11 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	1,032	1,020
Accruals and deferred income	2,649	4,733
	3,681	5,753

12 Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Borrowings	108,000	118,000

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 November 2019	Incoming resources	Resources expended	Transfers	Balance at 1 November 2020	Incoming resources	Resources expended	Transfers	Balance at 31 October 2021
	£	£	£	£	£	£	£	£	£
Building Fund	108,131	14,113	-	(69,611)	52,633	41,811	(8,062)	(5,566)	80,816
Foodbank	5,246	97,278	(28,267)	(8,541)	65,716	92,615	(39,733)	(27,107)	91,491
	113,377	111,391	(28,267)	(78,152)	118,349	134,426	(47,795)	(32,673)	172,307

The Building Fund has received capital funds to finance the construction of the Foodbank extension and the new church community centre.

The Foodbank fund represents the income and costs of running the Foodbank.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

14 Analysis of net assets between funds

	Unrestricted Funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 October 2021 are represented by:						
Tangible assets	319,282	172,307	491,589	353,110	118,349	471,459
Current assets/(liabilities)	309,641	-	309,641	239,503	-	239,503
Long term liabilities	(108,000)	-	(108,000)	(118,000)	-	(118,000)
	520,923	172,307	693,230	474,613	118,349	592,962

15 Related party transactions

Salaries and pension contributions totalling £66,223 (2020: £65,242) were paid to Mr J C Watts and Mr P J Hunt, trustees of the charity during the year.

During the year £130 (2020: £43) was reimbursed to trustees for travel, training and entertaining visiting speakers.

16 Events after the reporting date

As referred to in the going concern section of the accounting policies, the trustees are monitoring the situation concerning the coronavirus and any impact it may have on the charity. Given the current uncertainties, any longer term financial effect cannot be estimated.

ROCK CHRISTIAN CENTRE

England & Wales - Charity number 1163895

Accounts

CHARITY REGISTRATION NUMBER 1163895

ROCK CHRISTIAN CENTRE

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2020

UHY Hacker Young
Chartered Accountants

ROCK CHRISTIAN CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J M Beyer	
	Mr J C Watts	
	Mr H C Sibanda	
	Mr P J Hunt	
	Mr B Sholademi	
	Mrs P Forbes-Williams	(Appointed 29 October 2020)
	Mr J Norton	(Appointed 29 October 2020)
Charity number	1163895	
Principal address	177-195 Spital Hill Sheffield South Yorkshire S4 7LF	
Independent examiner	R J Givans BA FCA UHY Hacker Young 6 Broadfield Court Broadfield Way Sheffield S8 0XF	

Draft Financial Statements at 07 April 2021 at 12:58:33
ROCK CHRISTIAN CENTRE

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2020

The trustees present their report and financial statements for the year ended 31 October 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019)

Charitable Incorporated Organisation
The Rock Christian Centre CIO was registered by the Charity Commission on October 8th 2015. The new charity remained dormant until 26th January 2016. On January 25th 2016 all the assets and liabilities of the former governing charity number 1086749 'Church on the Rock, Sheffield', were transferred to Rock Christian Centre.

Objectives
The object of the CIO is, for the public benefit, the advancement of the Christian faith in Sheffield and such other parts of the United Kingdom and the World as the Charity Trustees may from time to time decide.

Public Benefit
The trustees have given due regard to guidance published by the Charity Commission in respect of public benefit when fulfilling the objectives of the CIO.

Activities
The fifth year of activity of the Rock Christian Centre CIO has been a year of major adaptation and restructuring as a result of the Covid-19 pandemic. We are extremely thankful that the charity has been able to adapt to major challenges and changes during the year. As a result the Charity has been able to maintain and even thrive in specific ministry areas.

Finances
Despite the closure of public services during the lockdowns, the giving to the General Fund has remained remarkably stable during 2019/20. There has been a steady flow of donations to the Building Fund that have covered the expenditure on professional fees in preparation for the major building project. Phase 1 of the building project, the construction of the Foodbank store, was completed in March 2020. The funds necessary for the completion and equipping of the new store were available in the Building Fund prior to all expenditure. With the onset of the pandemic in March 2020 Burngreave Foodbank experienced a massive increase in food and financial donations to meet the increased demand. The Foodbank financial balance at the end of the financial year is beyond anything that could have been anticipated.

Sites & Buildings
The charity has been able to sustain the costs of operating from four buildings on three separate sites. However, it is facing the challenge of losing its main worship centre on Carlisle Street. Due to dilapidation of the rented building and health and safety concerns, the trustees gave 6 months notice that expires on 31st December 2020. The trustees have been actively researching alternative venues for hire and an offer has been made to rent St Stephen's Church, a redundant Anglican church in the Netherthorpe area of Sheffield. The cost of the Carlisle Street building (£25,000 rent plus utilities) represents a substantial saving for the charity compared to the proposed hourly rent of St Stephen's. Staff and volunteers have been working tirelessly to clear and sort the contents of the Carlisle Street building.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

The building project to join the two buildings at the Spital Hill site to form the new church and community centre has made significant progress during the current year. All the drawings and specifications were completed. However, the trustees received professional advice not to proceed to a Quantity Surveyor and tender due to the substantial gap between the estimated construction costs of £1.4-1.8m and the current funds in the Building Fund.

The Lighthouse building on Handley Street was fully utilised until the pandemic. It has been largely unused during the pandemic apart from a 'Holiday Hunger' food project during the school holidays.

Church services and larger events were based at the Carlisle Street site until the pandemic. We are very thankful that at the beginning of the 1st lockdown, we were able to move immediately to livestreaming our services on YouTube & Facebook from Carlisle Street. We have been able to maintain livestream services throughout the pandemic. The Trustees express their particular thanks to Assistant Pastor – Paul Hunt who has worked tirelessly with technology to provide the best possible worship , audio and visual experience for those watching the livestream services.

Weekly Growth Groups, Breakthrough Prayer Meetings and monthly events such as the 'Rock of Ages' coffee mornings have been conducted on Zoom throughout the pandemic. New 'Pastoral Hubs' have been created to keep in contact with members of the congregation who are not part of a Growth Group.

We are also very thankful that the Burngreave Foodbank have been able to adapt to increasing demands, the major change to a delivery only service; e.vouchers etc. At no point has the Foodbank had to close because of infection or inability to meet the massive increase in demand. The vast increase in donations to Foodbank overwhelmed the newly constructed store and expanded into the use of the whole of the first floor of the building. The management of Foodbank was expanded with two part time employees and a multitude of volunteers and delivery drivers. Burngreave Foodbank, (affiliated to Trussell Trust), provided, in the year up to October 31st 2020, 38,500kgs of food for 5,396 local people.

Church & Congregation

Prior to the pandemic congregation numbers were completely filling the Carlisle Street auditorium. During the lockdowns services have been livestreamed from the building using a minimum team of worship leaders, service leader, preacher and audio / visual technicians. In between lockdowns up to 30 tickets have been made available for a socially distanced congregation. An unexpected result of livestreaming services has been the significant number of people watching the livestream services across the UK and the world. Some of these people are increasingly identifying with the church and its ministry.

The church continues to operate under the 2020 VISION with its specific aims and commitments outlined alongside our mission statement and core values. The 2020 vision is based on the Biblical example of the early church in Acts 2:42-47 and is separated under 4 titles. Growing Up in Maturity; Growing Together in Community; Growing Out in Evangelism and Mission; Growing Larger in Numbers.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

In September 2020 the trustees agreed to partially fund Mrs. Revayi Maburutse for a second year as a NGI trainee based at RCC to assist with Burngreave Foodbank and the general ministry of the church.

The Lighthouse project provided support, Christian witness; breakfasts, food, clothing, showers to a significant number of vulnerable people up to the first lockdown. It has not been possible to reopen this project due to volunteers needing to shield and the inability of clients to observe self-distancing.

The pandemic highlighted the urgent need for a CAP Debt Centre to work alongside the Foodbank. Grant funding was applied for the launch of this new project. A £5,000 gift from a Sheffield business was given to facilitate the launch in January 2021. Sarah Thornton has been appointed to be our CAP Debt Centre manager based at the Lighthouse building. We are also recruiting volunteers to assist in this vital new community ministry project.

The Senior Pastor is an ambassador for the church charity in Sheffield and beyond through his roles as Chair of 'Together for Sheffield' (Charity No 1115404); Trustee of Kinetic Network (Charity No 1175938); he also provides voluntary consultancy services to 'City Vision' that works with cities across the UK and worldwide. In February 2020 he participated in a pioneering City Vision research trip to Brantford, Ontario, Canada.

The church outreach projects, particularly Burngreave Foodbank, attracted considerable media attention during the year on television; BBC Radio Sheffield and local newspapers.

Financial review

The trustees are satisfied with the financial position of the charity. The charity received £297,264 (2019: 268,216) of income during the financial year to 31 October 2020 and expended £205,217 (2019: £190,412) showing a surplus of £92,047 (2019: surplus of £77,804). The principal sources of income are disclosed in note 3 of the accounts.

The charity has unrestricted reserves of £474,613 (2019: £387,538) of which £121,503 are freely available.

The restricted reserves are £118,349 (2019: £113,377) there is a more detailed breakdown of these balances in note 12 of the accounts.

At the year end unsecured loans of £118,000 were outstanding , due for repayment between one and eleven years.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

Plans for future periods

The church's objectives for the future are detailed in the 2020 VISION and are clearly displayed on the church website.

Future plans are somewhat dependent on changes in the Government rules regarding social distancing and rules for public worship etc. The trustees are committed to providing a clear, but flexible way forward beyond pandemic restrictions. Future planning will need to take account of the loss of our worship centre; the growth of the Foodbank and the launch of the CAP Debt Centre etc.

Buildings continue to be an issue for the future of the church. The loss of the 300+ seat worship centre on Carlisle Street necessitates the search for a suitable building in the local community that can be used to gather the large congregation when current social distancing rules are relaxed. The building project to provide a new worship centre on the Spital Hill site is an urgent priority, but the funding shortfall for the construction costs is too great to be able to progress the project in the short term.

We look to The Lord for His future provision for every aspect of the church, charity and community service.

Structure, governance and management

The charity is governed by its trustees, the minimum number at any one time being three. The trustees comprise of the church elders; the treasurer and any other person who has a significant financial management role in the charity – (currently the Chairman of Burngreave Foodbank.) There have been no changes to the listed trustees during the current financial period.

The charity employs a full time Senior Pastor and Assistant Pastor, plus part time Foodbank Coordinator and an Administrator. Day to day running of the charity is carried out by the Pastors assisted by the Foodbank Coordinator, Administrator and a large number of volunteers.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr J M Beyer	
Mr J C Watts	
Mr A Birtwhistle	(Resigned 15 November 2020)
Mr H C Sibanda	
Mr P J Hunt	
Mr A Gamo	(Resigned 10 November 2019)
Mr B Sholademi	
Mrs P Forbes-Williams	(Appointed 29 October 2020)
Mr J Norton	(Appointed 29 October 2020)

The trustees' report was approved by the Board of Trustees.

.....

Mr J M Beyer
Trustee
Dated: 23-6-2021

UHY Hacker Young
Chartered Accountants

6 Broadfield Court
Broadfield Way
Sheffield
S8 0XF

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ROCK CHRISTIAN CENTRE

I report to the trustees on my examination of the financial statements of Rock Christian Centre (the charity) for the year ended 31 October 2020.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

R J Givans BA FCA
UHY Hacker Young

Chartered Accountants
Dated: 23.6.2021

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2020

	Notes	Unrestricted funds	Restricted funds	Total 2020	Unrestricted funds	Restricted funds	Total 2019
		£	£	£	£	£	£
Income from:							
Donations and legacies	3	185,873	111,391	297,264	183,087	85,129	268,216
Expenditure on:							
Charitable activities	4	176,950	28,267	205,217	172,871	17,541	190,412
Net incoming resources before transfers		8,923	83,124	92,047	10,216	67,588	77,804
Gross transfers between funds		78,152	(78,152)	-	38,842	(38,842)	-
Net income for the year/ Net movement in funds		87,075	4,972	92,047	49,058	28,746	77,804
Fund balances at 1 November 2019		387,538	113,377	500,915	338,480	84,631	423,111
Fund balances at 31 October 2020		474,613	118,349	592,962	387,538	113,377	500,915

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

BALANCE SHEET

AS AT 31 OCTOBER 2020

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Tangible assets	7		471,459		407,437
Current assets					
Debtors	9	7,033		17,130	
Cash at bank and in hand		238,223		198,404	
		245,256		215,534	
Creditors: amounts falling due within one year	10	(5,753)		(4,056)	
Net current assets			239,503		211,478
Total assets less current liabilities			710,962		618,915
Creditors: amounts falling due after more than one year	11		(118,000)		(118,000)
Net assets			592,962		500,915
Income funds					
Restricted funds	12		118,349		113,377
Unrestricted funds			474,613		387,538
			592,962		500,915

The financial statements were approved by the Trustees on 29-4-2021

Mr J M Beyer
Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2020

1 Accounting policies

Charity information

The charity is registered in England and Wales as a charitable incorporated organisation. The address of the principal office is 177 - 195 Spital Hill, Sheffield S4 7LF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. In making that assessment, the trustees have specifically considered the impact of the coronavirus on the operations of the charity, alongside actions taken to mitigate that impact. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

1 Accounting policies **(Continued)**

1.5 Resources expended

Resources expended are recognised in the year in which they are incurred inclusive of irrecoverable VAT.

Charitable expenditure comprises costs incurred by the charity in the delivery of its activities and includes costs that can be allocated directly to such activities and costs of an indirect nature to support them.

Grants for other charitable activities are made at the discretion of the trustees and are recognised in the year in which they are made.

Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Straight line over 86 years
Fixtures and fittings	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

1 Accounting policies **(Continued)**

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. There are no judgements or estimates which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020 £	2020 £	2020 £	2019 £	2019 £	2019 £
Donations and gifts	185,873	77,739	263,612	180,925	46,629	227,554
Other grants	-	33,652	33,652	2,162	38,500	40,662
	185,873	111,391	297,264	183,087	85,129	268,216
Donations and gifts						
Donations and Similar income	183,777	77,739	261,516	180,925	46,629	227,554
Goverment furlough grants received	2,096	-	2,096	-	-	-
	185,873	77,739	263,612	180,925	46,629	227,554

During the year ended 31 October 2020 the charity received £2,096 under the Coronavirus Job Retention Scheme.

The total for 2020 includes restricted grants from: Trussell Trust totalling £5,900 , Samaritans Purse £1,000, Ferrocorp £19,252, Vinci £2,500 and SYCF £5,000.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

4 Charitable activities

	Total 2020	Total 2019
	£	£
Staff costs	109,781	88,959
Depreciation and impairment	7,634	8,055
Donations and activities	3,208	10,736
Ministry support	10,032	10,665
Rent	24,983	25,010
Light, heat and utilities	9,538	9,768
Repairs and maintenance	5,868	5,426
Insurance	6,367	5,350
Legal and professional fees	3,228	2,904
Other office costs	16,007	13,904
Tithes and activities	6,911	7,890
Donations	910	995
	204,467	189,662
Share of governance costs (see note 5)	750	750
	205,217	190,412
Analysis by fund		
Unrestricted funds	176,950	172,871
Restricted funds	28,267	17,541
	205,217	190,412

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

5 Support costs

	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Independent examination fees	-	750	750	-	750	750
	-	750	750	-	750	750
Analysed between Charitable activities	-	750	750	-	750	750

Governance costs includes payment to the independent examiner of £750 for independent examination fees (2019: £750). Other costs includes payments to the independent examiner of £1,350 (2019: £850) for other services.

6 Employees

Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Staff	3	2
Trustees	7	7
	10	9

Employment costs	2020 £	2019 £
Wages and salaries	103,491	83,360
Social security costs	4,214	4,084
Other pension costs	2,076	1,515
	109,781	88,959

There were no employees whose annual remuneration was £60,000 or more.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

7 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 November 2019	410,665	21,676	432,341
Additions	69,611	2,045	71,656
At 31 October 2020	480,276	23,721	503,997
Depreciation and impairment			
At 1 November 2019	14,412	10,492	24,904
Depreciation charged in the year	4,327	3,307	7,634
At 31 October 2020	18,739	13,799	32,538
Carrying amount			
At 31 October 2020	461,537	9,922	471,459
At 31 October 2019	396,253	11,184	407,437

8 Financial instruments

	2020	2019
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	5,448	8,575
Carrying amount of financial liabilities		
Measured at amortised cost	122,733	120,352

9 Debtors

	2020	2019
Amounts falling due within one year:	£	£
Other debtors	5,448	8,575
Prepayments and accrued income	1,585	8,555
	7,033	17,130

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

10 Creditors: amounts falling due within one year

	2020	2019
	£	£
Other taxation and social security	1,020	1,704
Accruals and deferred income	4,733	2,352
	5,753	4,056

11 Creditors: amounts falling due after more than one year

	2020	2019
	£	£
Borrowings	118,000	118,000

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds					Movement in funds			
	Balance at 1 November 2018	Incoming resources	Resources expended	Transfers	Balance at 1 November 2019	Incoming resources	Resources expended	Transfers	Balance at 31 October 2020
	£	£	£	£	£	£	£	£	£
Building Fund	82,644	64,329	-	(38,842)	108,131	14,113	-	(69,611)	52,633
Foodbank	1,987	20,800	(17,541)	-	5,246	97,278	(28,267)	(8,541)	65,716
	84,631	85,129	(17,541)	(38,842)	113,377	111,391	(28,267)	(78,152)	118,349

The Building Fund has received capital funds to finance the construction of the Foodbank extension and the new church community centre.

The Foodbank fund represents the income and costs of running the Foodbank.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

13 Analysis of net assets between funds

	Unrestricted Funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted Funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 October 2020 are represented by:						
Tangible assets	353,110	118,349	471,459	294,060	113,377	407,437
Current assets/(liabilities)	239,503	-	239,503	211,478	-	211,478
Long term liabilities	(118,000)	-	(118,000)	(118,000)	-	(118,000)
	474,613	118,349	592,962	387,538	113,377	500,915

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

14 Related party transactions

Salaries and pension contributions totalling £65,242 (2019 - £63,832) were paid to Mr J C Watts and Mr P J Hunt, trustees of the charity during the year.

During the year £43 (2019 - £323) was reimbursed to trustees for travel, training and entertaining visiting speakers.

15 Events after the reporting date

As referred to in the going concern section of the accounting policies, the trustees are monitoring the situation concerning the coronavirus and any impact it may have on the charity. Given the current uncertainties, any longer term financial effect cannot be estimated.