

**ROCK CHRISTIAN CENTRE**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2021**

**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	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
<b>Charity number</b>	1163895
<b>Principal address</b>	177-195 Spital Hill Sheffield South Yorkshire S4 7LF
<b>Independent examiner</b>	R J Givans BA FCA UHY Hacker Young 6 Broadfield Court Broadfield Way Sheffield S8 0XF

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**CONTENTS**

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	<b>Page</b>
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 20

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## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 OCTOBER 2021**

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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**

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**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.

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 OCTOBER 2021**

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**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**

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**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**

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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**

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

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

All income and expenditure derive from continuing activities.

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

**BALANCE SHEET**

**AS AT 31 OCTOBER 2021**

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

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**

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**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**

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**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**

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**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 2021**

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**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
	<u>187,640</u>	<u>134,426</u>	<u>322,066</u>	<u>185,873</u>	<u>111,391</u>	<u>297,264</u>
<b>Donations and gifts</b>						
Donations and Similar income	186,193	126,971	313,164	183,777	77,739	261,516
Government furlough grants received	1,447	-	1,447	2,096	-	2,096
	<u>187,640</u>	<u>126,971</u>	<u>314,611</u>	<u>185,873</u>	<u>77,739</u>	<u>263,612</u>

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	<u>1</u>	<u>-</u>



**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 OCTOBER 2021**

**5 Charitable activities**

	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>
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
	<u>221,049</u>	<u>204,467</u>
Share of governance costs (see note 6)	750	750
	<u>221,799</u>	<u>205,217</u>
	<u><u>221,799</u></u>	<u><u>205,217</u></u>
<b>Analysis by fund</b>		
Unrestricted funds	174,004	176,950
Restricted funds	47,795	28,267
	<u>221,799</u>	<u>205,217</u>
	<u><u>221,799</u></u>	<u><u>205,217</u></u>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 OCTOBER 2021**

**6 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2021</b>	<b>Support costs</b>	<b>Governance costs</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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:

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Staff	4	3
Trustees	7	7
	11	10

**Employment costs**

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

**9 Financial instruments**

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

**10 Debtors**

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 OCTOBER 2021**

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**11 Creditors: amounts falling due within one year**

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

**12 Creditors: amounts falling due after more than one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Borrowings	<u>108,000</u>	<u>118,000</u>

**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
	<u>113,377</u>	<u>111,391</u>	<u>(28,267)</u>	<u>(78,152)</u>	<u>118,349</u>	<u>134,426</u>	<u>(47,795)</u>	<u>(32,673)</u>	<u>172,307</u>

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**

	<b>Unrestricted Funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total 2021 £</b>	<b>Unrestricted Funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total 2020 £</b>
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)
	<u>520,923</u>	<u>172,307</u>	<u>693,230</u>	<u>474,613</u>	<u>118,349</u>	<u>592,962</u>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 OCTOBER 2021**

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**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.