

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
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Charity number	1163895
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Principal address	177-195 Spital Hill Sheffield South Yorkshire S4 7LF
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Independent examiner	M Mealing BSc FCCA UHY Hacker Young 6 Broadfield Court Broadfield Way Sheffield S8 0XF
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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 our 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.

ROCK CHRISTIAN CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

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.

ROCK CHRISTIAN CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

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 part 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 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.

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 consider 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.

ROCK CHRISTIAN CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

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.

ROCK CHRISTIAN CENTRE

TRUSTEES' REPORT (CONTINUED) **FOR THE YEAR ENDED 31 OCTOBER 2022**

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

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

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

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

		2022	2021
	Notes	£	£
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

ROCK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

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.

ROCK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2022

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.

ROCK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2022

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.

ROCK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2022

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.

ROCK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2022

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
	<u>166,557</u>	<u>180,750</u>	<u>347,307</u>	<u>187,640</u>	<u>134,426</u>	<u>322,066</u>
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
	<u>166,557</u>	<u>99,971</u>	<u>266,528</u>	<u>187,640</u>	<u>126,971</u>	<u>314,611</u>

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	<u>7</u>	<u>1</u>

ROCK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2022

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
	<u>272,186</u>	<u>221,049</u>
Share of governance costs (see note 6)	900	750
	<u>273,086</u>	<u>221,799</u>
Analysis by fund		
Unrestricted funds	170,415	174,004
Restricted funds	102,671	47,795
	<u>273,086</u>	<u>221,799</u>

ROCK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2022

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.

ROCK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2022

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 Taxation of 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

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

ROCK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2022

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
	<u>4,323</u>	<u>3,681</u>

12 Creditors: amounts falling due after more than one year

	2022 £	2021 £
Borrowings	-	108,000
	<u>-</u>	<u>108,000</u>

ROCK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

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:

	Balance at 1 November 2020	Movement in funds			Balance at 1 November 2021	Movement in funds			Balance at 31 October 2022
	£	Incoming resources	Resources expended	Transfers		Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	£
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.

ROCK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

14 Analysis of net assets between funds

Fund balances at 31 October 2022 are represented by:

	Unrestricted Funds	Restricted funds	Total	Unrestricted Funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
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

ROCK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 OCTOBER 2022**

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.