

CHARITY REGISTRATION NUMBER 1163895

**ROCK CHRISTIAN CENTRE**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2023**

## **ROCK CHRISTIAN CENTRE**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

---

<b>Trustees</b>	Mr J M Beyer Mr J C Watts Mr H C Sibanda Mr P J Hunt 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>	M Mealing BSc FCCA UHY Hacker Young 6 Broadfield Court Broadfield Way Sheffield S8 0XF

---

# ROCK CHRISTIAN CENTRE

## CONTENTS

---

	<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

---

# **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.

# **ROCK CHRISTIAN CENTRE**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 OCTOBER 2023**

---

#### **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.

## **ROCK CHRISTIAN CENTRE**

### **TRUSTEES' REPORT (CONTINUED)**

#### **FOR THE YEAR ENDED 31 OCTOBER 2023**

---

##### **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.

## **ROCK CHRISTIAN CENTRE**

### **TRUSTEES' REPORT (CONTINUED)**

#### **FOR THE YEAR ENDED 31 OCTOBER 2023**

---

##### **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 20<sup>th</sup> 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.

## **ROCK CHRISTIAN CENTRE**

### **TRUSTEES' REPORT (CONTINUED)**

#### **FOR THE YEAR ENDED 31 OCTOBER 2023**

---

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



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

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

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

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



Mr J M Beyer  
Trustee

# ROCK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

---

### 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 2023

---

### 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 2023

---

### 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 2023

---

### 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 2023

### 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
	<u>197,936</u>	<u>159,264</u>	<u>357,200</u>	<u>166,557</u>	<u>180,750</u>	<u>347,307</u>
<b>Donations and gifts</b>						
Donations and Similar income	<u>197,936</u>	<u>108,153</u>	<u>306,089</u>	<u>166,557</u>	<u>99,971</u>	<u>266,528</u>
	<u>197,936</u>	<u>108,153</u>	<u>306,089</u>	<u>166,557</u>	<u>99,971</u>	<u>266,528</u>

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	<u>34</u>	<u>7</u>



# ROCK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

### 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
	<u>346,704</u>	<u>272,186</u>
Share of governance costs (see note 6)	1,000	900
	<u>347,704</u>	<u>273,086</u>
<b>Analysis by fund</b>		
Unrestricted funds	194,817	170,415
Restricted funds	152,887	102,671
	<u>347,704</u>	<u>273,086</u>

# ROCK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

### 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.

# ROCK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

### 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 £
<b>Cost</b>			
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
<b>Depreciation and impairment</b>			
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
<b>Carrying amount</b>			
At 31 October 2023	508,490	16,969	525,459
At 31 October 2022	513,117	17,390	530,507

### 10 Debtors

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

**ROCK CHRISTIAN CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 OCTOBER 2023**

---

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

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

# ROCK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

### 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.

# ROCK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

### 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
	<u>640,888</u>	<u>136,100</u>	<u>776,988</u>	<u>620,934</u>	<u>146,524</u>	<u>767,458</u>

## **ROCK CHRISTIAN CENTRE**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023**

---

#### **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.