

CHARITY REGISTRATION NUMBER 1163895

ROCK CHRISTIAN CENTRE
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024



ROCK CHRISTIAN CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

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

ROCK CHRISTIAN CENTRE

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ROCK CHRISTIAN CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2024

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

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

Charitable Incorporated Organisation

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

Objectives

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

Public Benefit

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

Activities

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

Finances

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

ROCK CHRISTIAN CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

Sites & Buildings

The following properties are owned leasehold by the Charity:

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

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

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

Outreach projects

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

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

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

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

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

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

ROCK CHRISTIAN CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

Church & Congregation

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

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

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

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

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

Financial review

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

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

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

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

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

ROCK CHRISTIAN CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

Plans for future periods

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

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

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

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

Burngreave Foodbank

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

Structure, governance and management

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

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

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

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

ROCK CHRISTIAN CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2024

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

Mr J M Beyer

Mr J C Watts

Mr H C Sibanda

Mr P J Hunt

Mrs P Forbes-Williams

Mr J Norton

Ms A Udeh-Philip

(Appointed 6 March 2025)

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



Mr J M Beyer

Trustee

Dated: 14 July 2025



6 Broadfield Court
Broadfield Way
Sheffield
S8 0XF

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

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

ROCK CHRISTIAN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 OCTOBER 2024

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

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

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



Mr J M Beyer
Trustee

ROCK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2024

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Incoming resources

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

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

ROCK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

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 2024

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 2024

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 2024

3 Donations and legacies

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

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

4 Investments

	Unrestricted funds	Unrestricted funds
	2024 £	2023 £
Interest receivable	<u>143</u>	<u>34</u>

ROCK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2024

5 Charitable activities

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

ROCK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 OCTOBER 2024**

6 Support costs

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

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

7 Net movement in funds

2024
£

2023
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	1,100	1,000
Depreciation of owned tangible fixed assets	11,468	11,206

ROCK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2024

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Staff	7	6
Trustees	6	6
	<u>13</u>	<u>12</u>

Employment costs

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

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

9 Taxation

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

ROCK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2024

10 Tangible fixed assets

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

11 Debtors

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

12 Creditors: amounts falling due within one year

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

13 Retirement benefit schemes

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

ROCK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

13 Retirement benefit schemes

(Continued)

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

14 Restricted funds

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

	At 1 November 2023	Incoming resources	Resources expended	Transfers	At 31 October 2024
	£	£	£	£	£
Building Fund	-	12,515	(1,470)	22,881	33,926
Foodbank	128,196	114,731	(150,686)	15,788	108,029
CAP Debt Centre	6,089	4,879	(9,347)	51,215	52,836
Lighthouse Project	1,815	250	(1,903)	-	162
	<u>136,100</u>	<u>132,375</u>	<u>(163,406)</u>	<u>89,884</u>	<u>194,953</u>
Previous year:	At 1 November 2022	Incoming resources	Resources expended	Transfers	At 31 October 2023
	£	£	£	£	£
Building Fund	-	24,750	(6,994)	(17,756)	-
Foodbank	137,916	130,253	(129,635)	(10,338)	128,196
CAP Debt Centre	6,520	4,211	(10,735)	6,093	6,089
Lighthouse Project	2,088	50	(5,523)	5,200	1,815
	<u>146,524</u>	<u>159,264</u>	<u>152,887</u>	<u>(16,801)</u>	<u>136,100</u>

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

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

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

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

ROCK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2024

15 Unrestricted funds

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

	At 1 November 2023	Incoming resources	Resources expended	Transfers	At 31 October 2024
	£	£	£	£	£
General funds	<u>640,888</u>	<u>224,209</u>	<u>(189,958)</u>	<u>(89,884)</u>	<u>585,255</u>
Previous year:	At 1 November 2022	Incoming resources	Resources expended	Transfers	At 31 October 2023
	£	£	£	£	£
General funds	<u>620,934</u>	<u>197,970</u>	<u>(194,817)</u>	<u>16,801</u>	<u>640,888</u>

ROCK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2024

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

ROCK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2024

17 Related party transactions

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

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