

Company registration number: 03860796
Charity registration number: 1056688

THE ROCK COMMUNITY CENTRE LIMITED

(A company limited by guarantee)

Annual Report and Financial Statements

For the year ended 31 March 2022

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TRUST INFORMATION

Charity name	The Rock Community Centre
Principal office and registered office	St Peter's Church Hall, Ridingleaze, Lawrence Weston, Bristol, BS11 0QF
Charity registration number	1056688
Company registration number	03860796
Trustees	Mr M C Horton, Treasurer Mrs J Gresty Ms S J L Hunt Mrs A Hawker Mrs P Compton, Chair Rev Dr A J Murray Mr G Worth Mrs H Finch (resigned 23 October 2021)) Mrs J Lamoon Mrs R Rich
Independent Examiner	Graham Burley, FCA 12 The Dell Westbury-on-Trym Bristol BS9 3UD

THE ROCK COMMUNITY CENTRE LTD
TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

Aims of the Charity

The Charity's aims are

- (a) to promote the benefit of persons living in Lawrence Weston without distinction of age, sex, sexual orientation, ability, race or political, religious or other opinions, by associating with the local authorities, voluntary organisations and individuals in a common effort to advance education and provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the quality of life for the said persons;
- (b) to develop work with specific reference to the elderly, and disabled of all ages; and
- (c) to develop a community facility and to maintain and manage a centre for activities promoted by the Rock Community Centre and its constituent bodies in furtherance of the above objects.

Main activities and achievements

During the year to 31 March 2022, the Rock Community Project continued to offer the community various activities and services that help improve the health and well-being of all who use our centre.

The centre was closed for considerable periods in 2020/21 as a result of the covid-19 pandemic but was able to re-open with a full programme of the usual activities and events in 2021/22. Details of attendances at the various activities are as follows-

Befriending 8 x 52 =416
Yoga Weds 4 x 52 =208
Yoga Thurs 5 x 52 =260
Walking Group 12 x 40 =480
Healthy Eating 6 x 48 =288
Arts and Crafts 8 x 52 =416
Gentle Exercise Tuesdays 14 x 48 =672
Gentle Exercise Fridays 10 x 48 =480
Coffee Mornings 12 x 50 =600
Lunch Club 22 x 46 =1012
Chiropody 8 x12 =96

Total attendances = 4,928

In addition the centre was used by a local after-school group, an amateur drama group and for various private functions. Hundreds of people also attended the COVID vaccination clinics that the centre offered.

Lawrence Weston Community Transport (LWCT) continues to rent a small office in the centre. The Rock Centre has a long history with LWCT. The service they provide is vital to the community. A large number of residents who use the activities rely on LWCT and without them attendance levels would suffer. LWCT has given great support to the Rock Centre and, in return, the Centre promotes the service that they provide to the community.

The Rock and the local Co-op store have a very good partnership that continues to develop. Co-op has provided funding and food to help the community. We hope that this relationship will continue to develop and grow over the next few years.

Public benefit

The trustees have complied with their duty in section 4 of the Charities Act 2011 to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

Financial review

The Statement of Financial Activities shows a net deficit for the year of a revenue nature of £5,447 (2021 surplus £1,558). The total reserves of a revenue nature at the year-end stood at £24,900 (2021 £30,347).

Restricted grants received totalling £6,000 were offset by related expenditure of £7,395 incurred in running the charitable activities. Restricted funds of £2,215 were carried forward at 31 March 2021 (£3,610 in 2021).

Premises and general expenses of £26,355 were set against income of £21,232 generated from unrestricted grants, private bookings and club subscriptions. The estimated benefit to the charity of the use of volunteers during the year was £350 (2021 £350) towards governance costs.

Going concern

The charity is dependent on continuing grant aid and as a consequence the going concern basis is dependent on continuing income from this source in the long term. As explained above, the centre was closed for considerable periods in 2020/21 as a result of the covid-19 pandemic. However, the Charity was able to maintain sustainability as a result of grants received and services have now resumed as before.

Although the charity's balances were reduced during 2021/2022 as a result of increased expenditure on maintaining the premises, the centre has been able to obtain grant funding of some £21,372 following the end of the financial year. The trustees are therefore of the opinion that the balances on all reserves are sufficient to enable the Charity to continue for a period of up to at least twelve months.

The company continues to seek appropriate grants to maintain the centre's activities.

Constitution

The charitable company is governed by its Memorandum and Articles of Association and its Constitution (revised 16 July 2001 and September 2017). There are no restrictions in the governing document on the operation of the Charity or on its investment powers, other than those imposed by general law.

It is limited by guarantee and does not have a share capital. Every member undertakes to contribute an amount not exceeding £1 to the assets of the Charity in the event of its winding up.

The business of the company is conducted by a Management Committee. In September 2017 the Constitution of the company was amended to state that the Committee should consist of no fewer than 5 (previously 9) and no more than 10 (previously 15) members. Each foundation constituent body has one representative ex officio on the Committee and the other members are elected at the Annual General Meeting.

Risk management

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 these. In particular, with regard to the finances of the company, the company's only material financial instruments are the bank balances which are constantly monitored and reported at management meetings. The company also provides for regular maintenance of the building to keep it safe and in good order.

Appointment of trustees

Trustees are appointed on the basis of having specialist skills required by the charity or having local interest in the community centre.

Trustees' responsibilities

Charity law and the Companies Acts require the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to;

-select suitable accounting policies and then apply them consistently;

-make judgements and estimates that are reasonable and prudent;

-prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business; and

-state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The trustees are also responsible for the contents of the Trustees' Report.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board and signed on its behalf by:

Signed:

Date:

Mrs P Compton
On behalf of the Trustees

**INDEPENDENT EXAMINER'S REPORT TO TRUSTEES OF
THE ROCK COMMUNITY CENTRE LTD**

I report on the accounts of the company for the year ended 31 March 2022, which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

-examine the accounts under section 145 of the 2011 Act;

-follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

-state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

-to keep accounting records in accordance with section 386 of the Companies Act 2006; and

-to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

STATEMENT OF FINANCIAL ACTIVITIES
 YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2022	2022	2022	2021
		£	£	£	£
Income from:					
Donations and grants	2	2,735	6,000	8,735	24,605
Charitable activities	3	15,737	-	15,737	3,420
Donated services	4	350	-	350	350
Rental Income	3	2,760	-	2,760	2,796
Investments	6	-	-	-	-
Total		21,582	6,000	27,582	31,171
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	6	26,355	7,395	33,750	28,788
Governance costs		674	-	674	795
Total		27,029	7,395	34,424	29,583
Net income/(expenditure)		(5,447)	(1,395)	(6,842)	1,588
Transfers between funds		-	-	-	-
Net movements in funds		(5,447)	(1,395)	(6,842)	1,588
Reconciliation of funds					
Total funds brought forward		30,347	3,610	33,957	32,369
Total funds carried forward		24,900	2,215	27,115	33,957

THE ROCK COMMUNITY CENTRE LTD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

BALANCE SHEET AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Current Assets			
Cash at bank and in hand		27,262	34,501
Debtors	10	<u>500</u>	<u>500</u>
		27,762	35,001
Creditors	11	(647)	(1,044)
Net current assets		<u>27,115</u>	<u>33,957</u>
 The funds of the charity			
Restricted funds			
		2,215	3,610
Unrestricted funds			
Unrestricted income funds		24,900	30,347
Total charity funds		<u>27,115</u>	<u>33,957</u>

For the financial year ended 31 March 2022, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board and signed on its behalf by:

.....
M.C. Horton
Trustee

Date.....

NOTES TO THE ACCOUNTS

1. Accounting Policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities (SORP FRS102)", issued in July 2014, applicable accounting standards and the Companies Act 2006.

Income

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters. The Charity was able to obtain preparation and examination of the statutory accounts at no cost (cost saving from voluntary labour this year estimated to be £350 (2020 £350)).

Fund accounting policy

Unrestricted income funds area general funds that are available for use at the trustees' discretion in furtherance of the objectives of the Charity.

It is the policy of the Charity to hold reserves to the equivalent of eight months running costs which previously equated to some £21,000. However, in the current year, costs were reduced because of the COVID pandemic and it is not certain what the level of use of the facilities will be in the future. In addition, the trustees have also decided to set aside £5,000 towards possible severance payments in the event of the Charity being wound up or dissolved, and a further £2,000 towards future renewals of equipment in the centre.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

At 31 March 2021 the unrestricted funds available were £30,347 and there were restricted funds outstanding of £3,610 available for the payment of tutor fees and the purchase of a new cooker.

NOTES TO THE ACCOUNTS (continued)

2. Voluntary income

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Donations and legacies				
Donations and appeals	2,735	-	2,735	1,528
Grants				
Trusts and foundations	-	6,000	6,000	8,350
Other income	-	-	-	14,727
	-	6,000	6,000	23,077
Total	2,735	6,000	8,735	24,605

3. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Community Centre activities				
User booking fees takings	10,737	-	9,852	3,420
Hire of Community Centre facilities	5,000	-	5,000	-
Tenancy agreement	2,760	-	2,760	2,796
	18,497		18,497	6,216

4. Donated Services

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Donated Services (volunteers)				
Governance	350	-	350	350
	350	-	350	350

5. Investment income

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Interest on cash deposits	-	-	-	-

NOTES TO THE ACCOUNTS (continued)

6. Total expenditure (including those in respect of donated services).

	Community Centre Activities	Governance	Total Funds 2022	Total Funds 2021
	£	£	£	£
Centre activities	4,248	-	4,248	941
Employment costs	21,580	-	21,580	22,931
Establishment costs	7,158	-	7,158	4,212
Donated services	-	350	350	350
Office expenses	764	-	764	704
Accountancy and legal fees	-	324	324	445
	<u>33,750</u>	<u>674</u>	<u>34,424</u>	<u>29,583</u>

7. Trustees' remuneration and expenses

None of the trustees have been paid any remuneration or received any other benefit.

8. Employees' remuneration

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	2021 No.
Charitable activities	<u>2</u>	<u>2</u>

The aggregate payroll costs of these persons were as follows:

	2022 £	2021 £.
Wages and salaries	<u>21,580</u>	<u>22,931</u>

9. Taxation

The company is a registered charity and is, therefore, exempt from taxation.

10. Debtors

	2022 £	2021 £.
After school club fees due	<u>500</u>	<u>500</u>

NOTES TO THE ACCOUNTS (continued)

11. Creditors: Amounts falling due within one year

	2022	2021
	£	£.
Payroll liabilities	647	1,044

12. Members' liability

The Charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the Charity in the event of liquidation.

13. Related parties

The Charity has a lease for the use of the Community Centre with St Peter's Parish Church PCC at a peppercorn rent of £10 per annum.

The Charity is controlled by the trustees who are all directors of the Company.

14. Analysis of funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	
General Funds					
Unrestricted income fund	30,347	21,582	(27,029)	-	24,900
Restricted Funds					
Salaries	-	6,000	(6,000)	-	-
Cooker	2,000	-	-	-	2,000
Tutor Fees	1,610	-	(1,395)	-	215
	3,610	6,000	(7,395)	-	2,215
	33,957	27,582	(34,424)	-	27,115

Restricted funds are held to be expended as directed by the donors.~~~~~

15. Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Current assets	24,900	2,215	27,115	33,957