

**CHRIST THE ROCK CHRISTIAN FELLOWSHIP**  
**FINANCIAL STATEMENTS**  
**31 DECEMBER 2018**

**Company Number 08576555**  
**Charity Number 1153404**

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2018

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# **CHRIST THE ROCK CHRISTIAN FELLOWSHIP**

## **TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 31 DECEMBER 2018**

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The Trustees have pleasure in presenting their report and financial statements of the Charity for the year ended 31 December 2018, which complies with statutory requirements, the governing documents and the Statement of Recommended Practice, Accounting and Reporting by Charities (FRS102).

### **Objects of the Charity**

The objects of the Charity, as contained in the Articles of Association are:

- (a) The advancement of the Christian faith, the preaching and proclamation of the Christian gospel, the teaching of Christian doctrine and principles, the pastoral care of Christian people and the printing and distribution of the Bible and Christian literature.
- (b) The relief of persons who are in a condition of need, hardship or distress, or who are aged or sick.
- (c) The advancement of education on the basis of Christian principles for persons of all ages.

The charity seeks to further its objects through the provision of regular church services, by supporting missionary activities and by the provision of a community meeting facility at 88 Station Road Yate (The Candle).

### **Organisation**

The Charity is governed by a Board of Trustees which is responsible for setting the strategic direction of the organisation and for establishing policy. The Board of Trustees meets regularly and involves the Eldership team of Christ the Rock Christian Fellowship in the operation of the organisation.

### **Trustee recruitment and training**

The Board normally has 6 or 7 members and there are no fixed terms of office. When trustees retire new members are sought from within the church community who will complement existing skills and experience on the board and maintain a reasonable diversity of gender and age. Potential candidates are discussed and agreed by the current trustees, followed by brief consultation between the trustee Chair and church Elders. Candidates are then approached by the Chair who discusses the responsibilities of the governance role and invites them to stand for election and the Board decides on their appointment. All new trustees are given an induction folder of information and encouraged to attend a governance training seminar provided by external agency and paid for by the church.

### **Investment powers**

The Trustees have full and unrestricted powers of investing and transposing investments in all respects as they are absolutely and beneficially entitled thereto.

### **Review of the activities and future developments**

The Charity has continued to hold regular services of worship on premises rented from the Greenshaw Learning Trust, facilitated regular meetings in private homes of members for teaching

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2018

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and pastoral care and facilitated and supported visits by its members to linked overseas organisations. It also rents a High Street premises as its public contact base, which houses an office and several meeting rooms used by both church groups and community groups. It has provided grants to support the advancement of the Christian faith in various countries and also the relief of hardship amongst the homeless and needy population of Bristol and Yate.

The Charity continues to facilitate and support mission activity by its members with donations and visits to Albania, Greece and Africa.

The Charity continues to rely on the voluntary support of its members for both its internal activities and its outreach to the local community. During the year the Charity employed a Youth Leader, an Office Manager and a Finance Assistant. It also employed an Outreach Worker on a part-time two-year contract to facilitate a strategic review of the Charity's local activities.

The Charity has had regard for the guidance from the Charity Commission regarding public benefit, and considers that its charitable purposes and activities fulfil the public benefit requirement as follows:

1. The Charity holds regular services of worship on premises rented from Greenshaw Learning Trust, facilitates regular meetings in the private homes of members for teaching and pastoral care, provides social meeting opportunities within the local community and facilitates and supports visits by its members to linked overseas organizations. It has provided grants to support the advancement of the Christian faith throughout various countries of the world and the relief of hardship amongst the homeless and needy population of Bristol and within the local community.
2. The Charity's rented premises at 88 Station Road, Yate (known as 'The Candle') are available as a community facility and are used intermittently by various local groups. A programme of maintenance work has been undertaken during the year and is nearing completion.
3. The Charity provides the majority of the volunteer workers for the Willow Tree Centre, a separate charity providing help to women and their partners facing an unplanned pregnancy or needing help following a miscarriage, stillbirth or an abortion.
4. The Charity established and provides volunteers, premises and financial support to the Yate and Chipping Sodbury Foodbank, which has three local outlets providing emergency food and provisions to people in need within the local community, together with a signposting system for ongoing guidance and support.
5. The Charity provides volunteers and financial support for a team of Street Pastors who support young people in need late on Friday & Saturday nights in the local area. This activity is part of a nationwide scheme initiated and supported by the Ascension Trust charity.
6. The Charity provides financial and moral support to a volunteer who is working with refugees in Greece.

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## TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2018

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7. The Charity provides volunteers and financial support for clubs and activities in several local primary and secondary schools.

### **Review of Relationships with other charities:**

The Charity is a member of the Evangelical Alliance. It co-operates with other Christian groups and churches in the Bristol and Yate areas in joint worship services, leadership networking and voluntary service in the community. The Charity is the sponsor church for the Yate and Sodbury Foodbank and provides volunteer workers for various other charities such as the Willow Tree Centre, Street Pastors, Re-generate, Christians Against Poverty (CAP), One25 Ltd and Bristol International Student's Centre (BISC).

The Charity has ongoing links with missionaries in Albania and Greece.

### **Financial review**

In the year the charity achieved a deficit of £9,894 (2017: surplus of £13,843). Increased donations including gift aid of £129,528 (2017: £129,141) were more than offset by the increase in rent and room hire.

At the year-end the charity had net assets of £120,023 (2017: £129,917), including £95,068 (2017: £107,906) in unrestricted funds.

### **Reserves**

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") should represent 3 – 6 months of expenditure, which equated to between £36,250 and £72,500 in general funds. At this level, the Trustees are confident that the organisation will be able to continue the current activities of the organisation in the event of a significant drop in funding.

At the year-end, free reserves amounted to £90,569. This is a reduction from the balance held at the end of 2017 due to higher property costs, including the maintenance programme.

### **Investment policy**

As income from funders is used within a short time of receipt, the Trustees consider that the most appropriate policy for investing funds is to place them on short-term deposit.

### **Risk review**

The Trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity face;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

# **CHRIST THE ROCK CHRISTIAN FELLOWSHIP**

## **TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 31 DECEMBER 2018**

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One of the main risks which trustees continually monitor is safeguarding. A member of the trustee board has been appointed as Safeguarding Officer for the Charity and she seeks advice from a professional organisation and from the local council when appropriate. She organises safeguarding training for the volunteers who work regularly with children and young people, maintains a record of attendance and arranges periodic refresher courses. All those working with children and young people are subject to DBS checks.

Other non-financial risks have been identified arising from fire, health and safety of members. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place and regular awareness training for staff.

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2018

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### Statement of trustees' responsibilities

The trustees (who are also directors of Christ the Rock - Christian Fellowship for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company [and the group] and of the income and expenditure, of the charitable [company/group] for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

88 Station Road  
Yate  
Bristol  
BS37 4PH

Signed by order of the Trustees

P. Douglas  
Chair of the Trustees

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## REFERENCE & ADMINISTRATIVE INFORMATION

YEAR ENDED 31 DECEMBER 2018

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### Status

The Charity is governed by its Articles of Association, dated 19 June 2013. It was incorporated as a company limited by guarantee, number 08576555 and was registered with the Charity Commission in England & Wales, number 1153404 on the same date.

### Trustees

The Trustees who are directors for the purpose of company law and who served during the year are:

A. Bailey (appointed 14/10/18)  
W. G. Baxter (retired 12/11/18)  
A. Billingham (retired 10/04/18)  
L. J. Charles  
P. Douglas (chair)  
A. D. Penn (treasurer)  
R. J. Rogers  
A. Woolcomb

### Registered Office

88 Station Road, Yate, Bristol, BS37 4PH

### Independent Examiner

Neil Kingston, FCA  
Burton Sweet Chartered Accountants, The Clock Tower, 5 Farleigh Court, Old Weston Road, Flax Bourton, Bristol BS48 1UR

### Bankers

Lloyds Bank plc, 40 High Street, Chipping Sodbury, Bristol BS37 6AW



# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## INDEPENDENT EXAMINERS' REPORT

YEAR ENDED 31 DECEMBER 2018

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I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2018.

### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.

Burton Sweet Chartered Accountants  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

Neil Kingston FCA

Date.....

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 DECEMBER 2018

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
<b>Income from:</b>					
Donations and legacies	2	108,095	21,433	129,528	129,141
Charitable activities		3,605	-	3,605	-
Other trading activities		2,010	-	2,010	1,510
Investment income		-	-	-	304
<b>Total income</b>		<b>113,710</b>	<b>21,433</b>	<b>135,143</b>	<b>130,955</b>
<b>Expenditure on:</b>					
Charitable activities	3	109,798	35,239	145,037	117,112
<b>Total expenditure</b>		<b>109,798</b>	<b>35,239</b>	<b>145,037</b>	<b>117,112</b>
<b>Net income/expenditure</b>		<b>3,912</b>	<b>(13,806)</b>	<b>(9,894)</b>	<b>13,843</b>
<b>Transfers between funds</b>	11	<b>(16,750)</b>	<b>16,750</b>	<b>-</b>	<b>-</b>
<b>Total funds at 1 January</b>		<b>107,906</b>	<b>22,011</b>	<b>129,917</b>	<b>116,074</b>
<b>Total funds at 31 December</b>	11	<b>95,068</b>	<b>24,955</b>	<b>120,023</b>	<b>129,917</b>

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charitable company are classed as continuing.

See note 7 for comparative Statement of Financial Activities.

The notes on pages 9 to 16 form part of these financial statements

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## BALANCE SHEET

Company Registration Number 08576555

AS AT 31 DECEMBER 2018

	Note	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	8	4,499	5,440
<b>Current assets</b>			
Debtors	9	9,064	9,142
Cash at bank		<u>108,651</u>	<u>116,755</u>
		117,715	125,897
<b>Creditors: amounts falling due within one year</b>	10	<u>(2,191)</u>	<u>(1,420)</u>
Net current assets		115,524	124,477
<b>Net assets</b>		<u><u>120,023</u></u>	<u><u>129,917</u></u>
<b>Income funds</b>			
Unrestricted funds	12	95,068	107,906
Restricted funds	12	24,955	22,011
Total funds		<u><u>120,023</u></u>	<u><u>129,917</u></u>

For the year ended 31 December 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

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 special provisions of Part 15 of the Companies Act applicable to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

These financial statements were approved by the trustees on ..... and are signed on their behalf by:

.....  
P Douglas  
(Chair of Trustees)

The notes on pages 9 to 16 form part of these financial statements

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2018

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### 1 Accounting policies

- a) The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Statement of Recommended Practice FRS102 (SORP FRS102), and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The charity meets the definition of a public benefit entity under FRS102.

The accounts have been prepared on the going concern basis. The Trustees know of no material reason why this should not be appropriate.

- b) Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from donations is included in income when it is receivable, except as follows:

- I. When donors specify that donations given to the Charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the Charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Gifts in kind includes donated services and facilities which are recognised at a reasonable estimate of the amount the Charity would be prepared to pay for such items. An equivalent amount has been included as expenditure under the appropriate heading in the Statement of Financial Activities.

The charity receives donations of food items for the Foodbank to distribute to those in short-term need.

These donations are not valued as the charity considers the benefit from doing so would be outweighed by the cost of calculating such a valuation.

- c) Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

- d) Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

- e) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Office equipment - 25% p.a. reducing balance

Fixtures and fittings - 25% p.a. reducing balance

Improvements to leasehold property - straight line over the remaining period of the lease

- f) Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts.

- g) Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 DECEMBER 2018

- h) Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.
- i) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.
- j) Designated funds are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.
- k) Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

### 2 Donations and legacies

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2018</b>	<b>Total Funds 2017</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Offerings, donations and gift aid	108,095	21,433	129,528	129,141

Donations received from trustees and other related parties during the year were £26,275 (2017: £31,507).

### 3 Expenditure on: Charitable activities

	<b>Activities undertaken directly</b>	<b>Grant funding of activities</b>	<b>Support costs</b>	<b>Total Funds 2018</b>	<b>Total Funds 2017</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General Ministry	12,322	-	101,885	114,207	87,960
Mission	-	28,827	-	28,827	28,707
Youth	2,003	-	-	2,003	445
	<b>14,325</b>	<b>28,827</b>	<b>101,885</b>	<b>145,037</b>	<b>117,112</b>

Support costs are allocated on the basis of cost of activities undertaken directly.

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2018

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### 3 Expenditure on: Charitable activities (*continued*)

Grants payable	2018 £	2017 £
Grants to Christian organisations		
Love India	2,000	3,000
The Bridge Trust Ltd	-	1,740
Bristol International Trust (BISC)	725	725
Willow Tree Centre	1,020	1,020
Regener8	720	720
Small grants of £150 or less	150	178
Grants to individuals/overseas work (Mission)	24,212	21,324
	<u>28,827</u>	<u>28,707</u>

### 4 Net income for the year is stated after charging:

	2018 £	2017 £
Depreciation	3,311	3,200
Independent examiner's fee	1,495	1,420
	<u>4,806</u>	<u>4,620</u>

### 5 Staff costs and numbers

The aggregate payroll costs were:

	2018 £	2017 £
Wages and salaries	24,162	18,522
Social security costs	-	-
Employer's pension costs	170	32
	<u>24,332</u>	<u>18,554</u>

No employee received emoluments of more than £60,000.

No trustees have been remunerated or reimbursed for their out of pocket travel expenses (2017: Nil)

The trustees consider themselves to be the key management personnel of the Charity, and as such have received no remuneration.

**CHRIST THE ROCK CHRISTIAN FELLOWSHIP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2018**

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**5 Staff costs and numbers (continued)**

The average weekly number of employees based on average headcount during the year was as follows:

	<b>2018</b>	<b>2017</b>
	<b>No.</b>	<b>No.</b>
Fellowship	<u>3</u>	<u>3</u>

**6 Taxation**

The Charity is exempt from corporation tax on its charitable activities.

**7 Comparative Statement of Financial Activities**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2017 £</b>
<b>Income from:</b>			
Donations and legacies	109,392	19,749	129,141
Other trading income	1,510	-	1,510
Investment income	304	-	304
<b>Total income</b>	<u>111,206</u>	<u>19,749</u>	<u>130,955</u>
<b>Expenditure on:</b>			
Charitable activities	81,036	36,076	117,112
<b>Total expenditure</b>	<u>81,036</u>	<u>36,076</u>	<u>117,112</u>
<b>Net income/expenditure</b>	30,170	(16,327)	13,843
<b>Transfers between funds</b>	(9,396)	9,396	-
<b>Total funds at 1 January</b>	87,132	28,942	116,074
<b>Total funds at 31 December</b>	<u>107,906</u>	<u>22,011</u>	<u>129,917</u>

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2018

### 8 Tangible fixed assets

	Improvements to Leasehold Property £	Office Equipment £	Fixtures & Fittings £	Total £
<b>Cost</b>				
At 1 January 2018	16,330	1,734	689	18,753
Additions	2,370	-	-	2,370
At 31 December 2018	<u>18,700</u>	<u>1,734</u>	<u>689</u>	<u>21,123</u>
<b>Depreciation</b>				
At 1 January 2018	11,708	1,148	457	13,313
Charge for year	3,107	146	58	3,311
At 31 December 2018	<u>14,815</u>	<u>1,294</u>	<u>515</u>	<u>16,624</u>
<b>Net book value</b>				
<b>At 31 December 2018</b>	<u><b>3,885</b></u>	<u><b>440</b></u>	<u><b>174</b></u>	<u><b>4,499</b></u>
At 31 December 2017	<u>4,622</u>	<u>586</u>	<u>232</u>	<u>5,440</u>

### 9 Debtors

	2018 £	2017 £
Gift Aid	7,498	6,416
Other debtors and prepayments	1,566	2,726
	<u>9,064</u>	<u>9,142</u>

### 10 Creditors: amounts falling due within one year

	2018 £	2017 £
Accruals	2,010	1,420
Tax and social security	181	-
	<u>2,191</u>	<u>1,420</u>



# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2018

### 11 Movement in funds

Year ended 31 December 2018	1 January 2018 £	Income £	Expenditure £	Transfers £	31 December 2018 £
<b>Unrestricted funds</b>					
General funds	107,906	113,710	(109,798)	(16,750)	95,068
<b>Restricted funds</b>					
Special Needs	411	1,246	(1,693)	400	364
Mission Action Group	1,002	12,912	(28,770)	16,350	1,494
Foodbank Trussell Trust	20,218	7,163	(4,719)	-	22,662
Bean Fund	380	112	(57)	-	435
	<u>22,011</u>	<u>21,433</u>	<u>(35,239)</u>	<u>16,750</u>	<u>24,955</u>
<b>Total funds</b>	<u>129,917</u>	<u>135,143</u>	<u>(145,037)</u>	<u>-</u>	<u>120,023</u>

Year ended 31 December 2017	1 January 2017 £	Income £	Expenditure £	Transfers £	31 December 2017 £
<b>Unrestricted funds</b>					
General funds	87,132	111,206	(81,036)	(9,396)	107,906
<b>Restricted funds</b>					
Special Needs	878	33	(500)	-	411
Mission Action Group	6,871	12,709	(27,974)	9,396	1,002
Foodbank Trussell Trust	20,836	6,751	(7,369)	-	20,218
Bean Fund	357	256	(233)	-	380
	<u>28,942</u>	<u>19,749</u>	<u>(36,076)</u>	<u>9,396</u>	<u>22,011</u>
<b>Total funds</b>	<u>116,074</u>	<u>130,955</u>	<u>(117,112)</u>	<u>-</u>	<u>129,917</u>

#### Restricted funds

Mission Action Group funds are those donated for supporting mission abroad, particularly in India, Albania and Burkina Faso.

Foodbank Trussell Trust funds and donated goods received are used in the running of the foodbank which provides emergency food to people in the local community. 10.85 tonnes of undistributed goods were held at the year end with an estimated value of £17,500.

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2018

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### 11 Movement in funds (*continued*)

#### Restricted funds (*continued*)

The Special Needs Fund consists of funds given by church members to support people both inside and outside the church with short-term problems.

The Bean Fund is made up of small donations from church members used to help provide meals (beans) for the homeless in Bristol.

### 12 Analysis of net assets

	<b>Tangible fixed assets</b>	<b>Other net assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Year ended 31 December 2018</b>			
<b>Unrestricted funds</b>			
General funds	4,499	90,569	95,068
Restricted funds	-	24,955	24,955
	<u>4,499</u>	<u>115,524</u>	<u>120,023</u>
	<u><u>4,499</u></u>	<u><u>115,524</u></u>	<u><u>120,023</u></u>
<b>Year ended 31 December 2017</b>			
<b>Unrestricted funds</b>			
General funds	5,440	102,466	107,906
Restricted funds	-	22,011	22,011
	<u>5,440</u>	<u>124,477</u>	<u>129,917</u>
	<u><u>5,440</u></u>	<u><u>124,477</u></u>	<u><u>129,917</u></u>

### 13 Operating lease commitments

At the year- end, the Charity had total minimum commitments under non-cancellable operating leases as set out below:

	<b>Land &amp; Buildings 2018</b>	<b>Land &amp; Buildings 2017</b>
	<b>£</b>	<b>£</b>
<b>Amounts payable:</b>		
Within 1 year	27,500	22,244
Between 2-5 years	6,875	11,122
	<u>6,875</u>	<u>11,122</u>
	<u><u>6,875</u></u>	<u><u>11,122</u></u>

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2018

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### 14 Company limited by guarantee

The charity is a company limited by guarantee having no share capital. Every member is liable to contribute £1 towards the costs of dissolution and the liabilities incurred by the charity in the event of the charity being wound up.

**CHRIST THE ROCK CHRISTIAN FELLOWSHIP**  
**MANAGEMENT INFORMATION**  
**YEAR ENDED 31 DECEMBER 2018**

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**The following pages do not form part of the statutory financial statements  
which are the subject of the independent examiner's report on page 6.**

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2018

	<b>Total Funds</b>	<b>Total Funds</b>
	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Offerings	12,203	13,395
Gift aid donations	62,669	64,293
Gift aid receipt	17,503	16,552
Payroll giving	15,720	15,152
Church weekend contributions	3,110	-
Donations to Special Needs Fund	1,246	33
Mission Action Group Funds	12,912	12,709
Youthwork activities	495	-
Foodbank Trussell Trust	7,163	6,751
Bean Fund	112	256
Room rental	2,010	1,510
Investment income	-	304
<b>Total income</b>	<u>135,143</u>	<u>130,955</u>
<b>Expenditure</b>		
<i>Charitable activities</i>		
<b>Mission</b>		
Grants to Christian organisations	4,615	7,383
Grants to individuals	24,212	21,324
	<u>28,827</u>	<u>28,707</u>

# CHRIST THE ROCK CHRISTIAN FELLOWSHIP

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2018

	Total Funds 2018 £	Total Funds 2017 £
<b>General ministry</b>		
Visiting speakers	600	540
Books, music & Traidcraft purchases	468	324
Foodbank Trussell Trust	4,719	7,369
Membership	1,748	3,274
Church weekend away	3,094	-
Special Needs grants	1,693	-
	<u>12,322</u>	<u>11,507</u>
<b>Young people</b>		
Kingdom Kids	192	346
Youth group	1,811	99
	<u>2,003</u>	<u>445</u>
<b>Support costs allocated to charitable activities</b>		
Rent	40,174	29,228
Rates & water	1,664	1,899
Light & heat	2,217	2,521
Insurance	1,097	1,045
Telephone	627	553
Printing, postage & stationery	2,604	2,011
Outreach worker	13,280	8,097
Staff salaries & wages	24,162	18,522
Employer's NIC	-	-
Employer's pension contributions	170	32
Training and other staff costs	502	-
Finance costs	-	2,484
Sundry expenses	525	471
Repairs & renewals	6,968	3,308
Bank charges	329	446
Depreciation	3,312	3,200
Legal and professional fees	1,260	210
Accountancy	490	909
Independent examination fees - current year	2,010	1,517
under-accrued in prior year	494	-
	<u>101,885</u>	<u>76,453</u>
<b>Total expenditure</b>	<u>145,037</u>	<u>117,112</u>
<b>Net surplus/(deficit)</b>	<u>(9,894)</u>	<u>13,843</u>