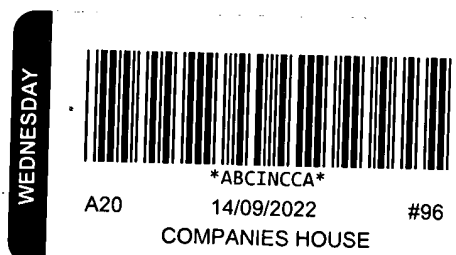


CHRIST THE ROCK CHRISTIAN FELLOWSHIP
FINANCIAL STATEMENTS
31 DECEMBER 2021

Company Number 08576555

Charity Number 1153404



**CHRIST THE ROCK CHRISTIAN FELLOWSHIP
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021**

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**CHRIST THE ROCK CHRISTIAN FELLOWSHIP
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2021**

The Trustees have pleasure in presenting their report and financial statements of the Charity for the year ended 31 December 2021, which complies with statutory requirements, the governing documents and the Statement of Recommended Practice, Accounting and Reporting by Charities (FRS102) issued in 2019.

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.

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

Due to the ongoing Covid epidemic the Charity continued regular Sunday services of worship through the medium of Zoom between January - August 2021. As the infection rate declined and government guidelines allowed, physical services were eventually resumed from September at a new venue, St Nicholas church, Yate and moved to a new time of 4.00 p.m. instead of 10.30 a.m. due to restricted access to the premises in the morning. The facility to attend the services through Zoom has been continued, so that members now have a choice of participating either electronically or physically.

The charity continues to rent a High Street premises as its public contact base, which houses offices and several meeting rooms normally used by both the church and community groups. When government rules permitted during the spring and summer, small physical meetings were held in this High Street centre to enable those without internet access to participate in Sunday Zoom services, with strict adherence to Covid-secure practice. Due to the ongoing pandemic, only one visit by a church member to one of our linked overseas organisations has been possible during the past year. However, the charity has continued to provide grants to support the advancement of the Christian faith in various countries and also the relief of hardship among the homeless and needy population of Bristol and Yate.

The Charity continues to facilitate and support mission activities by its members with donations to

**CHRIST THE ROCK CHRISTIAN FELLOWSHIP
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2021**

Albania and Greece.

The Charity continues to rely on the voluntary support of its members for both its internal activities and its outreach to the local community, where these have been possible during the pandemic. During the year the Charity employed a Youth Leader, an Office Manager, a Finance Assistant and an Elder.

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

1. Since September the Charity has held regular services of worship on premises rented from St Nicholas church, Yate and also over the Zoom platform throughout the year. It has facilitated ongoing teaching, support and social contact between members through regular small group meetings and, during the first half of the year, also through teaching videos on the internet. 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, as permitted by government guidelines during the pandemic. A limited programme of general maintenance work has continued during the year.
3. The Charity provides funding and a volunteer worker 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 has continued to run one outlet of the North Bristol Foodbank in its High Street premises, managed primarily by volunteers with oversight from the group's paid manager.

It provides emergency food and other provisions to people in need within the community, together with a signposting system for guidance and support to its clients with the aim of preventing their continuing need for the service. The huge increase in demand on Foodbanks throughout the pandemic has been amply met by the recruitment of new volunteers and the receipt of many generous donations.
5. The Charity provides financial and moral support to a volunteer who is working with refugees in Greece.
6. The Charity provides volunteers and financial support for regular clubs and activities in several local primary and secondary schools.

Review of Relationships with other charities:

The Charity 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. As mentioned above, the Charity facilitates a local Foodbank under the management of a large neighbouring group of Foodbanks, working in collaboration with the Trussell Trust. It also provides volunteer workers for various other charities such as the Willow Tree Centre, Re-generate and One25 Ltd.

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

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 £35,610 and £71,220 in general funds. At this level, the Trustees are confident that the

**CHRIST THE ROCK CHRISTIAN FELLOWSHIP
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2021**

organisation will be able to continue its current activities in the event of a significant drop in funding.

In 2021 significant donations have been received and retained in the restricted funds (Foodbank account). This has been discussed with North Bristol Foodbank who were happy for the money to be retained in the Charity's account. Due to the ongoing pandemic and expected increasing economic hardship in 2022, the Trustees were happy to retain these funds and review the position towards the end of 2022 with a view to moving to a more normal level of reserves once conditions have stabilised.

At the balance sheet date, free reserves amounted to £127,380. The year ended with a surplus in free reserves, with reduced expenditure on hiring premises and supporting Mission activities as a result of the pandemic.

Implications of Covid 19 epidemic

At the date of this report the financial situation of the charity continues not to have been significantly affected by the ongoing epidemic, apart from a slight decrease in income from members. It is recognised that this downturn may be a continuing trend during the next months due to the rising cost of living, but at present there are sufficient reserves to counterbalance this possibility, as well as scope for reducing costs should it become necessary. There was again a significant reduction in normal costs during the first months of the year, as a result of not paying venue hire charges for physical Sunday meetings while the epidemic prohibited them.

In common with most churches, Sunday meetings were held solely through the medium of Zoom until September and the vast majority of members maintained regular connection with the church through these meetings and other group activities (via electronic means). Throughout the past year the church has continued to offer effective support for its most vulnerable members, particularly in relation to financial need, mental health and prevention of social isolation. Special consideration has been given to young people, with regular support from youth leaders combined with occasional small physical meetings, when possible.

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 faces;
- 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.

As in the previous year, the main risk to the charity during the past year was the possibility of members becoming gradually disconnected from the church due to periodic rises in the Covid infection rate and concerns about meeting physically. However, to date the majority of members have continued to attend Sunday meetings (either physically or electronically) and many members have also met regularly in various small groups. Because of the continuing engagement from members the charity's income has remained fairly stable, though as previously mentioned, it is recognised that our income may decrease over the next months due to the rising cost of living. There is scope for reducing the charity's outgoings to compensate for this, should the need arise.

**CHRIST THE ROCK CHRISTIAN FELLOWSHIP
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2021**

Safeguarding

Any issues that arise are promptly investigated by a Safeguarding Team, comprising the Safeguarding Officer (a Trustee) plus two members of the Leadership team. Professional guidance from a consultancy organisation is sought whenever necessary; there were no significant safeguarding issues during the past year.

Health & Safety

A designated Health & Safety Officer (a Trustee) maintains oversight of all health & safety issues, with support from other members of the charity where appropriate. There are detailed policies to cover all relevant areas of the charity's operation, which are approved by Trustees and reviewed periodically.

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 of the income and expenditure, of the charitable company 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.

Signed by order of the trustees



P. Douglas
Chair of the trustees

Date: 11/9/22

**CHRIST THE ROCK CHRISTIAN FELLOWSHIP
REFERENCE AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 DECEMBER 2021**

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, 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
L.J. Charles
P. Douglas (chair)
A. D. Penn (treasurer)
P. Anthony (Appointed 16.03.21)
G. Stafford (Appointed 12.05.22)

Registered Office

The Church Office,
88 Station Road,
Yate,
Bristol, BS37 4PH

Independent Examiner

Josh Kingston BSc ACA,
Burton Sweet Limited,
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 EXAMINER'S REPORT
YEAR ENDED 31 DECEMBER 2021**

Independent examiner's report to the trustees of Christ the Rock - Christian Fellowship

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

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.



Josh Kingston BSc ACA,
Burton Sweet Limited,
The Clock Tower,
5 Farleigh Court,
Old Weston Road,
Flax Bourton,
Bristol BS48 1UR,

Date: 8/9/2022

CHRIST THE ROCK CHRISTIAN FELLOWSHIP

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Income from:					
Donations and legacies	2	123,467	41,090	164,557	197,288
Other trading activities		-	-	-	1,919
Investments		55	-	55	558
Total income		123,522	41,090	164,612	199,765
Expenditure on:					
Charitable activities	3	114,480	27,959	142,439	150,137
Total expenditure		114,480	27,959	142,439	150,137
Net income/(expenditure)	6	9,042	13,131	22,173	49,628
Transfers between funds	13	(3,723)	3,723	-	-
Net movement in funds		5,319	16,854	22,173	49,628
Total funds at start of year	13	123,842	46,911	170,753	121,125
Total funds at end of year	13	129,161	63,765	192,926	170,753

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 charity are classed as continuing.

The notes on pages 9 to 18 form part of these financial statements
See note 9 for fund-accounting comparative figures

CHRIST THE ROCK CHRISTIAN FELLOWSHIP

BALANCE SHEET

AS AT 31 DECEMBER 2021

Company Registration Number 08576555

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	1,781	989
Current assets			
Debtors	11	7,008	8,954
Cash at bank and in hand		187,555	163,411
		<u>194,563</u>	<u>172,365</u>
Liabilities			
Creditors : amounts falling due within one year	12	(3,418)	(2,601)
Net current assets or liabilities		<u>191,145</u>	<u>169,764</u>
Net assets or liabilities		<u><u>192,926</u></u>	<u><u>170,753</u></u>
FUNDS			
Unrestricted funds			
General funds	14	129,161	123,842
Restricted funds	14	63,765	46,911
Total funds		<u><u>192,926</u></u>	<u><u>170,753</u></u>


For the year ended 31 December 2021 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 8/9/22 and are signed on their behalf by:


P Douglas
(Chair of Trustees)

The notes on pages 9 to 18 form part of these financial statements

CHRIST THE ROCK CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Accounting convention

The accounts (financial statements) have been prepared in accordance with the historical cost convention and in accordance with the Statement of Recommended Practice: 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) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the *Companies Act 2006* and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern.

Income

Income from donations is included in income when these are 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.

Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Charitable Activities

Grants awarded are allocated to charitable activities.

Grants awarded are treated as expenditure and a liability in the accounts as soon as they become legal or constructive obligations. In the case of multi-year grant awards, the funding for all years is immediately recognised unless there are conditions which need to be met by the recipient to enable the release of subsequent years' funding.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

CHRIST THE ROCK CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

1 Accounting policies (*continued*)

Tangible fixed assets

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

Trade and other debtors

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.

Cash at bank and in hand

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.

Creditors and provisions

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.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

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.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

Further explanation of the nature and purpose of each fund is included in note of the financial statements.

CHRIST THE ROCK CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

2 Income from: Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Offerings, donations and gift aid	123,467	41,090	164,557
	<u>123,467</u>	<u>41,090</u>	<u>164,557</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Offerings, donations and gift aid	129,784	67,504	197,288
	<u>129,784</u>	<u>67,504</u>	<u>197,288</u>

Aggregate donations from Trustees, key management personnel, and other related parties was £27,700 (2020: £29,435).

3 Expenditure on: Charitable activities

	Activities undertaken directly	Grant funding of activities (Note 4)	Support Costs (Note 5)	Total Funds 2021
	£	£	£	£
General Ministry	18,560	-	98,760	117,320
Mission	-	23,912	-	23,912
Youth	1,207	-	-	1,207
	<u>19,767</u>	<u>23,912</u>	<u>98,760</u>	<u>142,439</u>

	Activities undertaken directly	Grant funding of activities (Note 4)	Support Costs (Note 5)	Total Funds 2020
	£	£	£	£
General Ministry	22,618	-	104,904	127,522
Mission	-	21,248	-	21,248
Youth	1,367	-	-	1,367
	<u>23,985</u>	<u>21,248</u>	<u>104,904</u>	<u>150,137</u>

CHRIST THE ROCK CHRISTIAN FELLOWSHIP
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

4 Analysis of grants

The total grants awarded during the year was as follows:

	2021	2020
	£	£
<i>Grants to Christian organisations</i>		
Bristol International Trust (BISC)	600	725
Willow Tree Centre	2,000	1,200
Heart Heroes	800	-
Off the Record	800	-
Regener8	1,020	1,020
Lions Club	-	969
Small grants of £150 or less	217	-
Grants to individuals	18,475	17,334
Total grants payable	23,912	21,248

5 Support costs

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

	Total	Total
	2021	2020
	£	£
Office costs	35,374	37,905
Insurance	1,196	1,762
Staff costs	51,548	51,862
Sundry	38	364
Repairs & renewals	5,517	3,980
Bank charges	160	225
Depreciation	594	1,108
Legal and professional fees	2,395	5,898
<i>Governance costs</i>		
Independent examination fees	1,938	1,800
	98,760	104,904

CHRIST THE ROCK CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

6 Net income/(expenditure) for the year

This is stated after charging:

	2021	2020
	£	£
Independent examiner's fee	678	630
- Independent examination		
- Accounts preparation	1,260	1,170
Depreciation	594	1,108

No Trustees have been reimbursed for their out of pocket travel expenses (2020: None). No Trustee received any remuneration during the year.

7 Staff costs and numbers

The aggregate payroll costs were:

	2021	2020
	£	£
Wages & salaries	48,350	49,245
Social security costs	66	-
Pension contributions	765	752
	49,181	49,997

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

The total employment benefits received by key management personnel including employer national insurance and employer pension were £49,115 (2020: £49,997).

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

	2021	2020
	No.	No.
Fellowship	4	4

8 Taxation

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

CHRIST THE ROCK CHRISTIAN FELLOWSHIP
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

9 Statement of Financial Activities comparative figures

For the year ended 31 December 2020	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Income from:			
Donations and legacies	129,784	67,504	197,288
Other trading activities	1,919	-	1,919
Investment income	558	-	558
Total income	132,261	67,504	199,765
Expenditure on:			
Charitable activities	118,859	31,278	150,137
Total expenditure	118,859	31,278	150,137
Net income/expenditure	13,402	36,226	49,628
Transfers between funds	(2,458)	2,458	-
Net movement in funds	10,944	38,684	49,628
Total funds at start of year	112,898	8,227	121,125
Total funds at end of year	123,842	46,911	170,753

CHRIST THE ROCK CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

10 Tangible fixed assets

	Improvements to Leasehold Property £	Office Equipment £	Fixtures & Fittings £	Total £
Cost or valuation				
At 1 January 2021	18,700	2,714	689	22,103
Additions	-	1,386	-	1,386
Disposals	-	-	-	-
At 31 December 2021	<u>18,700</u>	<u>4,100</u>	<u>689</u>	<u>23,489</u>
Depreciation				
At 1 January 2021	18,700	1,822	592	21,114
Charge for the year	-	570	24	594
Disposals	-	-	-	-
At 31 December 2021	<u>18,700</u>	<u>2,392</u>	<u>616</u>	<u>21,708</u>
Net book value				
At 31 December 2021	<u>-</u>	<u>1,708</u>	<u>73</u>	<u>1,781</u>
At 31 December 2020	<u>-</u>	<u>892</u>	<u>97</u>	<u>989</u>

11 Debtors

	2021 £	2020 £
Gift Aid	7,008	8,574
Other debtors & prepayments	-	380
	<u>7,008</u>	<u>8,954</u>

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	2,612	1,800
Other creditors	296	333
Tax and social security	510	468
	<u>3,418</u>	<u>2,601</u>

CHRIST THE ROCK CHRISTIAN FELLOWSHIP
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

13 Movement in funds

For the year ended 31 December 2021

	At 1 Jan 2021 £	Income £	Expenditure £	Transfers £	At 31 Dec 2021 £
Unrestricted funds					
General funds	123,842	123,522	(114,480)	(3,723)	129,161
	<u>123,842</u>	<u>123,522</u>	<u>(114,480)</u>	<u>(3,723)</u>	<u>129,161</u>
Restricted funds					
Special Needs	-	2,299	(3,504)	1,205	-
Mission Action Group	3,155	9,732	(14,080)	2,518	1,325
Bean Fund	49	-	-	-	49
Foodbank Local Hardship Fund	43,707	25,804	(7,251)	-	62,260
Church Weekend Away	-	3,255	(3,124)	-	131
	<u>46,911</u>	<u>41,090</u>	<u>(27,959)</u>	<u>3,723</u>	<u>63,765</u>
Total funds	<u>170,753</u>	<u>164,612</u>	<u>(142,439)</u>	<u>-</u>	<u>192,926</u>

For the year ended 31 December 2020

	At 1 Jan 2020 £	Income £	Expenditure £	Transfers £	At 31 Dec 2020 £
Unrestricted funds					
General funds	112,898	132,261	(118,859)	(2,458)	123,842
	<u>112,898</u>	<u>132,261</u>	<u>(118,859)</u>	<u>(2,458)</u>	<u>123,842</u>
Restricted funds					
Special Needs	364	830	(1,851)	657	-
Mission Action Group	1,325	10,955	(10,926)	1,801	3,155
Bean Fund	583	49	(583)	-	49
Foodbank Local Hardship Fund	5,955	55,670	(17,918)	-	43,707
	<u>8,227</u>	<u>67,504</u>	<u>(31,278)</u>	<u>2,458</u>	<u>46,911</u>
Total funds	<u>121,125</u>	<u>199,765</u>	<u>(150,137)</u>	<u>-</u>	<u>170,753</u>

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13 Movement in funds (*continued*)

Restricted funds

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

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

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

Foodbank Local Hardship Fund. This fund provides a range of ancillary services to clients of the Trussell Trust Foodbank outlet that operates on the Charity's premises.

Church Weekend Away Fund. This relates to contributions made by some members of the church towards the cost of a weekend away during the year.

The transfers between funds represents transfers from unrestricted funds to support the Special Needs and Mission Action Group funds as part of the Charity's Mission expenditure.

14 Analysis of net assets between funds

	Restricted Funds £	General Funds £	Total £
As at 31 December 2021			
Tangible fixed assets	-	1,781	1,781
Other net assets	63,765	127,380	191,145
	<u>63,765</u>	<u>129,161</u>	<u>192,926</u>

	Restricted Funds £	General Funds £	Total £
As at 31 December 2020			
Tangible fixed assets	-	989	989
Other net assets	46,911	122,853	169,764
	<u>46,911</u>	<u>123,842</u>	<u>170,753</u>

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15 Related party transactions

There are no transactions with trustees or other related parties other than those disclosed as required by the SORP elsewhere in the financial statements.

16 Operating lease commitments

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

	Land & Buildings 2021 £	Land & Buildings 2020 £
Amounts payable:		
Within 1 year	27,500	27,500
Between 2-5 years	82,500	82,500

17 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