

Registered number
3860796
Charity number
1056688

The Rock Community Centre Ltd.

Report and Accounts

31 March 2014



PRWS (Bristol) Limited
Chartered Certified Accountants

The Rock Community Centre Ltd. Directors' Report

The Directors present their report and accounts for the year ended 31 March 2014.

Registered charity number: 1056688

Company number: 3860796

Registered office and principal address

St. Peter's Church Hall, Ridingleaze, Lawrence Weston, Bristol BS11 0QF

Constitution

The charitable company is governed by its Memorandum and Articles of Association and its Constitution (revised 16 July 2001). 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 charity 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 which consists of no fewer than 9 and no more than 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.

Directors

The Directors who served during the year and up to the date of this report were as follows:

Rev. J. Doble (resigned 20 September 2013)

Mrs. M. Harris

Mrs. J. Price

Dr. D. E. B. Tarleton

Mrs. J. Gresty

Mrs. A. Hawker

Rev. J. Low

Mrs. P. Compton

Rev. C. Froude

Mr. L. Lamoon

Mrs. L. Lamoon

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 of 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;
- (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.

The Rock Community Centre Ltd.

Directors' Report

Main activities and achievements

In pursuance of its aims, the company ran a number of clubs and provided facilities for the activities of a number of user groups. Details of these clubs and user groups are given in the separate Annual and Trustees' reports accompanying these accounts.

Financial review

The Statement of Financial Activities shows net outgoing resources for the year of a revenue nature of £13,117 (2013: net outgoing resources of £10,910). The total reserves at the year end stood at £11,678 (2013: £24,855). Grant income totalling £11,276 was offset by expenses of £22,490 incurred in running the charitable activities. Premises and general expenses of £18,561 were set against income of £16,028 generated from private bookings and club subscriptions.

The charity continues to experience difficulties in obtaining funding, particularly in respect of the Centre's staffing requirements. As a result the Directors are unable to confirm the charity's ability to continue as a going concern for a period of at least 12 months following the approval of these financial statements. Discussions are ongoing with St Peter's Church, Lawrence Weston as to how activities might continue to be delivered in the event that ongoing funding is not forthcoming.

Risk management

The Directors 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.

Public benefit

The Directors have complied with their duty in Section 4 of the Charities Act 2006 to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

Directors' responsibilities

Charity Law and the Companies Acts require the Board to prepare accounts 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 accounts the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the accounts.

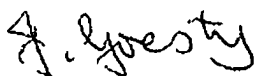
The Directors are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the accounts comply with the Companies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

The Directors are also responsible for the contents of the Directors' Report.

Charitable and small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the Directors on 16 Sept 2014.



Mrs. J. Gresty
Director

The Rock Community Centre Ltd.

Independent examiners' report to the Directors of The Rock Community Centre Ltd.

I report on the accounts of the charity for the year ended 31 March 2014 which are set out on pages 4 to 9.

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 charity's 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 Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

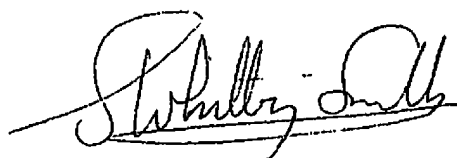
Basis of independent examiner's report

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 the seeking of explanations from you as 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:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - (b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Scott Whitby-Smith FCA
PRWS (Bristol) Limited
Chartered Certified Accountants

11 Alma Vale Road
Clifton
Bristol
BS8 2HL

16 September 2014

The Rock Community Centre Ltd.
Statement of Financial Activities (including Income and Expenditure Account)
for the year ended 31 March 2014

	Notes	Unrestricted £	Restricted £	2014 Total £	2013 Total £
Incoming resources	2				
Incoming resources from generated funds:					
<i>Voluntary income:</i>					
Membership fees		-	-	-	60
Donations		44	-	44	-
<i>Activities for generating funds:</i>					
<i>Investment income:</i>					
Interest receivable		11	-	11	19
Incoming resources from charitable activities:					
Grants		-	11,276	11,276	15,989
Bookings and sales		15,973	570	16,543	15,159
Total incoming resources		<u>16,028</u>	<u>11,846</u>	<u>27,874</u>	<u>31,227</u>
Resources expended	3				
Charitable activities:					
Costs of charitable activities:		18,561	22,490	41,051	42,137
Governance costs		-	-	-	-
Total resources expended		<u>18,561</u>	<u>22,490</u>	<u>41,051</u>	<u>42,137</u>
Net incoming/(outgoing) resources		<u>(2,533)</u>	<u>(10,644)</u>	<u>(13,177)</u>	<u>(10,910)</u>
Transfer between funds		-	-	-	-
Movement in total funds for the year - net income/(expenditure) for the year		<u>(2,533)</u>	<u>(10,644)</u>	<u>(13,177)</u>	<u>(10,910)</u>
Total funds brought forward		2,533	22,322	24,855	35,765
Total funds carried forward		<u>-</u>	<u>11,678</u>	<u>11,678</u>	<u>24,855</u>
Analysis of net assets between funds					
Net current assets		-	11,678	11,678	24,855
Total funds carried forwards		<u>-</u>	<u>11,678</u>	<u>11,678</u>	<u>24,855</u>

The results for the year derive from continuing activities and there are no gains or losses other than those shown above.

The Rock Community Centre Ltd.
Balance Sheet
as at 31 March 2014

Registered number
3860796

	Notes	2014 £	2013 £
Current assets			
Cash at bank and in hand		12,680	27,054
		<u>12,680</u>	<u>27,054</u>
Creditors: amounts falling due within one year	6	(1,002)	(2,199)
Net current assets		11,678	24,855
Net assets		<u>11,678</u>	<u>24,855</u>
Funds			
Unrestricted	4	-	2,533
Restricted	4	11,678	22,322
Total funds		<u>11,678</u>	<u>24,855</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.



Rev. J. Low

Director

Approved by the Directors on 16/9/2014

The Rock Community Centre Ltd.
Notes to the Accounts
for the year ended 31 March 2014

1 Accounting policies

Basis of preparation of the accounts

The accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005. The accounts have been drawn up in accordance with the provisions of the Charities Act and the Companies Act.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

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.

The particular accounting policies adopted are set out below.

Accounting convention

The accounts are prepared, on a going concern basis, under the historical cost convention. With regards to the future funding uncertainties noted in the Financial Review section of the Directors' Report, the directors are not aware of any resulting adjustments that might be necessary to these financial statements.

Incoming resources

Incoming resources are accounted for in the funding period to which they relate.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales.

Resources expended

Resources expended comprise the following :-

Costs of raising and generating funds

Costs of charitable activities

These comprise cost of goods and services and ancillary trading costs .

Management and administration costs of the charity

These comprise the costs of management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

Fund structure policy

The Charity's intention is to maintain, if possible, a *general unrestricted fund* which represents funds which are expendable at the discretion of the Directors in furtherance of the objects of the Charity. Such funds may be held in order to finance both working capital and capital investment. *Restricted funds* have been provided to the Charity for particular purposes, and it is the policy of the Directors to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

The Rock Community Centre Ltd.
Notes to the Accounts
for the year ended 31 March 2014

Reserves policy

The policy is to hold reserves at least sufficient to fund the costs of severance payments to employees in the event of the winding up or dissolution of the Charity.

The salaries reserve represents funds donated to pay wages and salaries in the event of alternative funding not being obtained. The future funding uncertainties referred to in the Directors' Report are such that at the date of signing these financial statements the Directors are unable to confirm that the current balances on all reserves are sufficient to enable the Charity to continue for a period of up to twelve months.

2 Incoming resources statement	Unrestricted	Restricted	2014 Total	2013
	£	£	£	£
Membership fees	-	-	-	60
Donations	44	-	44	-
<i>Grants:</i>				
Well Being Fund - expenses	-	1,093	1,093	-
Lloyds TSB - salary	-	-	-	12,500
John James - tutor fees	-	2,000	2,000	-
St. Thomas Ecclesiastical	-	2,769	2,769	2,769
Quartet	-	1,000	1,000	-
John James - lunch	-	-	-	320
BCC Neighbourhood Partnership LWOFF	-	90	90	400
Co Operative - Lunch Club	-	2,000	2,000	-
NHS Winter Pressures	-	2,324	2,324	-
<i>Incoming resources from charitable activities:</i>				
Private bookings	4,000	-	4,000	5,588
User income	6,161	-	6,161	3,486
Lunch Club	3,143	180	3,323	2,874
Healthysubs	2,669	-	2,669	2,651
Walking Group	-	390	390	560
<i>Investment income:</i>				
Interest receivable	11	-	11	19
Total incoming resources	16,028	11,846	27,874	31,227

The Rock Community Centre Ltd.
Notes to the Accounts
for the year ended 31 March 2014

3 Resources expended statement

	Charitable activities		2014	2013
	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Total</i>
	£	£	£	£
Costs directly allocated to activities:				
Healthsubs - tutor fees	650	1,000	1,650	1,991
Gentle exercise	1,290	2,000	3,290	-
John James	-	-	-	256
Lunch club	710	2,312	3,022	2,796
Walking group	-	488	488	867
LWOFF	-	175	175	256
	<u>2,650</u>	<u>5,975</u>	<u>8,625</u>	<u>6,166</u>
Support costs allocated to activities:				
<i>Human resources</i>				
Centre manager	5,842	13,746	19,588	20,933
Cleaners/caretaker	2,139	2,769	4,908	5,731
<i>Management</i>				
Accountancy & independent examination	714	-	714	714
Cleaning	214	-	214	514
Gifts	-	-	-	140
Insurance	1,443	-	1,443	1,430
Legal and professional	294	-	294	368
Light and heat	3,660	-	3,660	2,568
Postage	-	-	-	120
Repairs and maintenance	484	-	484	1,098
Stationery	-	-	-	832
Telephone and broadband	704	-	704	894
Website costs	-	-	-	37
Water	417	-	417	592
	<u>15,911</u>	<u>16,515</u>	<u>32,426</u>	<u>35,971</u>
Total resources expended	<u>18,561</u>	<u>22,490</u>	<u>41,051</u>	<u>42,137</u>

The Rock Community Centre Ltd.
Notes to the Accounts
for the year ended 31 March 2014

4 Movements on funds

	2014	Unrestricted	Restricted funds	
	Total	funds	Salaries	Other
	£	£	reserve	funds
			£	£
Balance brought forward	24,855	2,533	15,166	7,156
Incoming resources	27,874	16,028	-	11,846
Outgoing resources	(41,051)	(18,561)	(9,286)	(13,204)
	<u>11,678</u>	<u>-</u>	<u>5,880</u>	<u>5,798</u>
Transfer	-	-	-	-
Balance carried forward	<u>11,678</u>	<u>-</u>	<u>5,880</u>	<u>5,798</u>

5 Wages and salaries

Total gross wages of £23,370 were paid to an average of two employees, with associated employer's National Insurance contributions of £1,126.

There were no employees with emoluments in excess of £60,000.

None of the Directors either received remuneration or were reimbursed expenses.

6 Creditors: amounts falling due within one year

	2014	2013
	£	£
Other taxes and social security costs	272	414
Other creditors	<u>730</u>	<u>1,785</u>
	<u>1,002</u>	<u>2,199</u>

7 Guarantors, controlling party

The charitable company is limited by guarantee. The liability of each member is limited to £1 in the event of the winding-up of the Charity. Current members comprise the Directors and the user groups, and the Directors collectively are the ultimate controlling party of the Charity.

8 Winding up or dissolution of the Charity

If upon winding up or dissolution of the Charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the Charity.