

Registered number

3860796

Charity number

1056688

# **The Rock Community Centre Ltd.**

## **Report and Accounts**

**31 March 2013**



**PRWS (Bristol) Limited**  
*Chartered Accountants*

## **The Rock Community Centre Ltd.**

### **Directors' Report**

The Directors present their report and accounts for the year ended 31 March 2013

**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

Ven T McClure	(resigned 21 September 2012)
Rev J Doble	
Mrs M Harris	
Mr T O'Neill	(resigned 12 November 2012)
Mrs J Price	
Mr G Helme	(resigned 21 September 2012)
Dr D E B Tarleton	
Mrs J Gresty	
Mrs A Hawker	
Rev J Low	
Mrs P Compton	
Miss C Russell	(resigned 21 September 2012)
Mr A Hughes	(resigned 4 March 2013)
Rev C Froude	(appointed 21 September 2012)
Mr L Lamoon	(appointed 21 September 2012)
Mrs J Lamoon	(appointed 21 September 2012)

#### **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 £10,910 (2012 net outgoing resources of £6,877). The total reserves at the year end stood at £24,855 (2012 £35,765). Grant income totalling £15,989 was offset by expenses of £18,802 incurred in running the charitable activities. Premises and general expenses of £23,335 were set against income of £14,340 generated from private bookings and club subscriptions.

The grant funding from Lloyds TSB Foundation has now ended and alternative funding is being sought as a matter of urgency.

#### **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 9 September 2013.



**Mrs. P. Compton**  
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 2013 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 Accountants

11 Alma Vale Road  
Clifton  
Bristol  
BS8 2HL

9 September 2013

**The Rock Community Centre Ltd.**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**for the year ended 31 March 2013**

	Notes	Unrestricted £	Restricted £	2013 Total £	2012 Total £
<b>Incoming resources</b>	2				
Incoming resources from generated funds					
<i>Voluntary income</i>					
Membership fees		60	-	60	120
Donations		-	-	-	308
<i>Activities for generating funds</i>					
<i>Investment income</i>					
Interest receivable		19	-	19	22
Incoming resources from charitable activities					
Grants		-	15,989	15,989	20,852
Bookings and sales		14,261	898	15,159	18,255
Other incoming resources		-	-	-	-
Total incoming resources		<u>14,340</u>	<u>16,887</u>	<u>31,227</u>	<u>39,557</u>
<b>Resources expended</b>	3				
Charitable activities					
Costs of charitable activities		23,335	18,802	42,137	46,434
Governance costs		-	-	-	-
Total resources expended		<u>23,335</u>	<u>18,802</u>	<u>42,137</u>	<u>46,434</u>
<b>Net incoming/(outgoing) resources</b>		<u>(8,995)</u>	<u>(1,915)</u>	<u>(10,910)</u>	<u>(6,877)</u>
Transfer between funds		-	-	-	-
<b>Movement in total funds for the year -     net income/(expenditure) for the year</b>		<u>(8,995)</u>	<u>(1,915)</u>	<u>(10,910)</u>	<u>(6,877)</u>
<b>Total funds brought forward</b>		<u>11,528</u>	<u>24,237</u>	<u>35,765</u>	<u>42,642</u>
<b>Total funds carried forward</b>		<u>2,533</u>	<u>22,322</u>	<u>24,855</u>	<u>35,765</u>
<b>Analysis of net assets between funds</b>					
Net current assets		2,533	22,322	24,855	35,765
<b>Total funds carried forwards</b>		<u>2,533</u>	<u>22,322</u>	<u>24,855</u>	<u>35,765</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 2013**

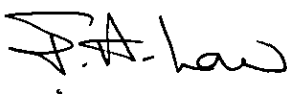
Registered number  
3860796

	Notes	2013 £	2012 £
<b>Current assets</b>			
Cash at bank and in hand		27,054	36,465
		<u>27,054</u>	<u>36,465</u>
<b>Creditors: amounts falling due within one year</b>	6	(2,199)	(700)
<b>Net current assets</b>		24,855	35,765
<b>Net assets</b>		<u>24,855</u>	<u>35,765</u>
<b>Funds</b>			
Unrestricted	4	2,533	11,528
Restricted	4	<u>22,322</u>	<u>24,237</u>
<b>Total funds</b>		<u>24,855</u>	<u>35,765</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

X 

**Rev. J. Low**  
Director

Approved by the Directors on 9 September 2013

**The Rock Community Centre Ltd.**  
**Notes to the Accounts**  
**for the year ended 31 March 2013**

**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.

***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 maintains 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 2013**

***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 Directors believe that the current balance on all reserves is sufficient to enable the Charity to continue for a period of up to twelve months provided an appropriate programme of cost saving measures is implemented on a timely basis

<b>2 Incoming resources statement</b>			<b>2013</b>	<b>2012</b>
	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Membership fees	60	-	60	120
Donations	-	-	-	308
<b><i>Grants:</i></b>				
Well Being Fund - salary and tutor fees	-	-	-	2,005
Well Being Fund - expenses	-	-	-	828
Lloyds TSB - salary	-	12,500	12,500	12,500
John James - tutor fees	-	-	-	2,000
St Thomas Ecclesiastical	-	2,769	2,769	2,769
Quartet	-	-	-	-
John James - lunch	-	320	320	300
BCC Neighbourhood Partnership LWOFF	-	400	400	450
<b><i>Incoming resources from charitable activities:</i></b>				
Private bookings	5,588	-	5,588	4,983
User income	3,486	-	3,486	4,604
Lunch Club	2,536	338	2,874	5,468
Healthysubs	2,651	-	2,651	2,470
Walking Group	-	560	560	730
<b><i>Investment income:</i></b>				
Interest receivable	19	-	19	22
<b>Total incoming resources</b>	<b>14,340</b>	<b>16,887</b>	<b>31,227</b>	<b>39,557</b>



**The Rock Community Centre Ltd.**  
**Notes to the Accounts**  
**for the year ended 31 March 2013**

**3 Resources expended statement**

	<u>Charitable activities</u>		<b>2013</b>	<b>2012</b>
	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Total</i>
	£	£	£	£
<b>Costs directly allocated to activities:</b>				
Well Being Fund - expenses	-	-	-	804
Well Being Fund - tutor fees	-	-	-	855
Healthysubs - tutor fees	-	1,991	1,991	3,807
John James - tutor fees	-	-	-	2,000
John James	-	256	256	218
Lunch club	2,471	325	2,796	4,574
Quartet	-	-	-	436
Walking group	-	867	867	427
LWOFF	-	256	256	473
	<u>2,471</u>	<u>3,695</u>	<u>6,166</u>	<u>13,594</u>
<b>Support costs allocated to activities:</b>				
<i>Human resources</i>				
Centre manager	8,933	12,000	20,933	19,735
Cleaners/caretaker	2,624	3,107	5,731	5,263
<i>Management</i>				
Accountancy & independent examination	714	-	714	684
Cleaning	514	-	514	735
Equipment expensed	-	-	-	-
Gifts	140	-	140	140
Insurance	1,430	-	1,430	1,406
Legal and professional	368	-	368	401
Light and heat	2,568	-	2,568	1,996
Postage	120	-	120	92
Repairs and maintenance	1,098	-	1,098	583
Stationery	832	-	832	438
Sundries	-	-	-	108
Telephone and broadband	894	-	894	842
Website costs	37	-	37	74
Water	592	-	592	343
	<u>20,864</u>	<u>15,107</u>	<u>35,971</u>	<u>32,840</u>
<b>Total resources expended</b>	<u>23,335</u>	<u>18,802</u>	<u>42,137</u>	<u>46,434</u>

**The Rock Community Centre Ltd.**  
**Notes to the Accounts**  
**for the year ended 31 March 2013**

**4 Movements on funds**

	<b>2013</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	
	<i>Total</i>		<i>Salaries reserve</i>	<i>Other funds</i>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance brought forward	35,765	11,528	15,166	9,071
Incoming resources	31,227	14,340	-	16,887
Outgoing resources	(42,137)	(23,335)	-	(18,802)
	<u>24,855</u>	<u>2,533</u>	<u>15,166</u>	<u>7,156</u>
Transfer	-	-	-	-
Balance carried forward	<u>24,855</u>	<u>2,533</u>	<u>15,166</u>	<u>7,156</u>

**5 Wages and salaries**

Total gross wages of £25,044 were paid to an average of three employees, with associated employer's National Insurance contributions of £1,620

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**

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Other taxes and social security costs	414	-
Other creditors	<u>1,785</u>	<u>700</u>
	<u>2,199</u>	<u>700</u>

**7 Contingent liabilities**

There were no unprovided capital or revenue commitments

**8 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.

**9 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.