

*For internal purposes only*

**ACTIVE CHRISTIAN TRUST**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**Charity Number 1015452**

# ACTIVE CHRISTIAN TRUST

*For internal purposes only*

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# ACTIVE CHRISTIAN TRUST

*For internal purposes only*

## Legal and Administrative Information

<b>Trustees</b>	L Cattle P Goldsmith S Dunlop L J Dobson F S Chapman M P Dolan N Claxton
<b>Charity Number</b>	1015452
<b>Principal address</b>	7-9 Brook Road Rayleigh Essex SS6 7UT
<b>Independent Examiners</b>	Connah Goldsworthy 12 Station Court Station Approach Wickford Essex SS11 7AT

**ACTIVE CHRISTIAN TRUST**  
**(Reg. Charity No. 1015452)**

**Annual Report for the Year ending 30th September 2023**

**Charitable purpose and public benefit**

The purpose of the Trust is the provision of recreational and leisure facilities and activities for young people in particular, and the provision of social welfare activities and programmes for the benefit of the community. As recommended by the Charity Commission, the income generating trading activities are channelled through The MegaCentre Rayleigh Ltd, its 100% owned trading subsidiary.

The normal activities and programmes of the Trust are varied and include youth and family support work, special needs groups sessions for young people, the Mix sessions for families with additional needs, parenting programmes, well-being and mental health programmes, counselling services into local senior schools, over-50's sessions, Men's Shed, XL Mentoring programme with 20 trained mentors, Sensory Room babies' activities, music practice, dance, drama, and mothers & toddlers groups. The range and depth of these activities has continued to grow over the past year and our charity focussed team has grown to accommodate this. External groups and local charities also make good use of the facilities of the Centre.

The Community Response Hub based at the Megacentre, which was initiated at the start of COVID restrictions in 2020 in conjunction with Rochford District Council in particular, plus church organisations, local councillors and other community partners, has subsequently expanded to form a Community Resilience Hub based at the Megacentre. The impact of the Hub has been increasingly important for the community due to the partner organisations working together. Work has also continued in supporting a significant number of refugees from Ukraine, mainly women and children, locating to the local area and the Megacentre has provided a contact base for these families and host families. This has included the provision of approximately 120 cooked meals every Tuesday, translation and English lessons, clothes bank, access to the on-site food bank and assistance with regulatory requirements. This work is ongoing.

The trading company activities continue to generate the majority of the income to support the Trust's employment of Youth Workers, and Family Support Workers. The quality and range of the programmes provided by the Centre are such that many referrals are made by schools, Social Services and other local community organisations.

In planning its activities, the Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

**ACTIVE CHRISTIAN TRUST**  
**(Reg. Charity No. 1015452)**

**Annual Report for the Year ending 30th September 2023**

**Financing and the relationship with The MegaCentre Rayleigh Ltd**

The Trust is governed by a board of trustees that meets regularly to discuss its activities and to provide direction and leadership. Because the activities of the two organisations are closely aligned, 2 trustees currently also act as directors of The MegaCentre Rayleigh Ltd to ensure operational consistency across both organisations. The trust owns the building from which The MegaCentre Rayleigh Ltd operates and much of the financing for the Trust's work normally comes in the form of rental income received from renting this building to The MegaCentre Rayleigh Ltd although this was reduced during the time of the trading restrictions imposed during the pandemic. The Megazone Laser Arena and the Megaplay Soft-Play centre, together with room hire and theatre use are the principal trading income generators. The Megacentre Rayleigh Ltd successfully generated a sufficiently high level of income to replace and install all new Laser game packs, and make major improvements to the Centre's reception area, from cash flow. The combined cost of these improvements was £85,079.

The Trust owns the freehold of the property. Under an agreement with The MegaCentre Rayleigh Ltd, the recreational equipment and other assets in the building are owned by the trading company. The equipment serves both the purposes of The MegaCentre Rayleigh Ltd and those of the Trust, and the Trust makes a payment to the trading company for its use of those assets. The trustees and The MegaCentre Rayleigh Ltd directors' aim is for the trading company to financially break-even. Where operational costs are incurred by The MegaCentre Rayleigh Ltd but benefit both organisations, these costs are shared between the two entities on a formulaic basis.

**Financial Review**

Unrestricted income for the year was £196,635 (2022: £173,016) and a large proportion of the income was received in the form of rental income paid by The Megacentre Rayleigh Ltd for use of the building of £120,000. This combination of income and expenditure resulted in net incoming resources of £7,752 for the year.

Restricted funds, which have been provided to ACT for specific purposes, saw income of £25,141 (2022: £59,613) and expenditure of £45,362 (2022: £39,466). The total balance of restricted funds held at the end of the year to 30.9.23 was £31,356 (2022: £47,808).

In the coming year, the Trust is seeking to grow its personal supporter base and to seek sponsorship funding from local businesses. It will also seek to increase grant funding to finance some of the more significant building and refurbishment work that is planned and further development of programme delivery, especially with regard to wellbeing and mental health.

**Reserves**

Funds given to the Trust for specific purposes, mainly in the form of grants, are strictly allocated for that purpose and do not form part of the reserves. Under normal circumstances, with regular rental income from The Megacentre Rayleigh Ltd prior to the impact of COVID, the trustees had considered the target for formal reserves should be £15,000. Subsequently, this target will be revised. Reserves are held as part of unrestricted funds.

**Risk Management**

The Trustee Board examine the major risks that the charity faces each financial year when preparing and updating its strategic plan. The Trust has developed systems to monitor and control these risks and to mitigate any impact that they may have.

**ACTIVE CHRISTIAN TRUST**  
**(Reg. Charity No. 1015452)**


**ANNUAL REPORT FOR YEAR ENDING 30th SEPTEMBER 2023**

**Summary**

The Trustees are very thankful to those organisations and individuals that have contributed to the work of the Trust and are also very grateful to the volunteers who cover many areas of the work. Without their substantial input and consistent dedication, the aims of the Trust could not be sustained to the current level. The volunteer input speeds the progress of development due to the financial savings achieved and also enables the Trust to provide a high level of service to the young people and the community who attend and use the facilities.

The Trustees are committed to ensuring high standards in all aspects of its work as the Trust strives to create a centre of excellence. The trustees acknowledge the commitment and dedication of the Chief Executive Officer, Scott Williamson, who was newly appointed two months before the first COVID lockdown started and has continued to help substantially to successfully guide the organisation through a very challenging period. Despite the challenges facing both the charity and its trading company, the trustees look forward with optimism as the expanding community programmes and Community Resilience Hub bring new opportunities for the benefit of the community. The Trust will again need to be successful with new grant applications to maintain momentum with desired development work. However, the project has been faith-based from the beginning and this important aspect remains undiminished as the growing potential and value of the work of the Trust to the community continues to become more widely recognised and acknowledged.

Signed on behalf of the board of Trustees

 ..... Dated *14/10/24* .....

L. Cantle – Trustee

**ACTIVE CHRISTIAN TRUST**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

**YEAR ENDED 30 SEPTEMBER 2023**

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**THE TRUSTEES**

The Trustees who served on the charity committee during the period are set out on page 2.

The Trustees are responsible for the recruitment of any new trustees.

**RESPONSIBILITIES OF THE TRUSTEES**

The Charities Act requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the charity at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the Trustees are required to select suitable accounting policies, as described on page 10, and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The Trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees 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.

**ACTIVE CHRISTIAN TRUST**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

**YEAR ENDED 30 SEPTEMBER 2023**

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I report on the accounts of the trust for the year ended 30 September 2023, which are set out on pages 8 to 14.

**RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER**

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of Section 145 of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 145(5) (b) of the Act, whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

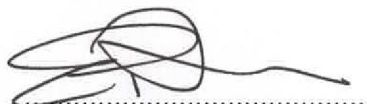
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 I do not express an audit opinion on the view given by the accounts.

**INDEPENDENT EXAMINER'S STATEMENT**

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

1. which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the requirements of the Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

12 Station Court  
Station Approach  
Wickford  
Essex  
SS11 7AT



.....  
**E C PARKER FCCA**  
**Connah Goldsworthy**  
**Chartered Certified Accountants**

.....  
17/06/2024  
.....  
**Dated**

**ACTIVE CHRISTIAN TRUST**

**Statement of Financial Activities  
for the year ended 30 September 2023**

**SUMMARY INCOME AND EXPENDITURE ACCOUNT**

	Notes	Unrestricted * funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>INCOMING RESOURCES</b>					
Donations & legacies	2	19,170	15,641	34,811	81,609
Activities in furtherance of the charity's objectives	3	55,945	9,500	65,445	70,612
Investment Income	4	120,000	-	120,000	78,500
Other incoming resources	5	1,520	-	1,520	1,908
<b>Total Income</b>		<u>196,635</u>	<u>25,141</u>	<u>221,776</u>	<u>232,629</u>
<b>RESOURCES EXPENDED</b>					
<b>Cost of generating funds</b>					
Fundraising and publicity		-	-	-	-
<b>Charitable expenditure</b>					
Costs of activities in furtherance of the charity's objects:					
Staff costs		171,756	7,099	178,855	139,824
Grants to Megacentre activities		-	-	-	-
Donations		7,041	30,593	37,634	20,743
Management and administration		5,690	0	5,690	6,219
Support Costs		627	7,670	8,297	10,183
<b>Total resources expended</b>	6	<u>185,114</u>	<u>45,362</u>	<u>230,476</u>	<u>176,969</u>
<b>Net incoming resources before transfers</b>		11,521	(20,221)	(8,700)	55,660
Transfers between funds		(3,769)	3,769	-	-
<b>Net incoming resources / (resources expended) before other recognised gains and losses</b>		<u>7,752</u>	<u>(16,452)</u>	<u>(8,700)</u>	<u>55,660</u>
Loss on revaluation of Fixed Asset Investment	10	-	-	-	-
<b>Net movement in funds</b>		<u>7,752</u>	<u>(16,452)</u>	<u>(8,700)</u>	<u>55,660</u>
Fund balances at 1 October 2022		1,290,049	47,808	1,337,857	1,282,197
Fund balances at 30 September 2023		<u>1,297,801</u>	<u>31,356</u>	<u>1,329,157</u>	<u>1,337,857</u>

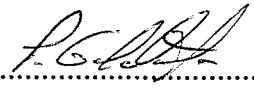
\* unrestricted funds includes designated funds

**ACTIVE CHRISTIAN TRUST**


**Balance Sheet  
as at 30 September 2023**

		2023		2022	
Notes	£	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		880,000		880,000
Investments	10		265,000		265,000
			1,145,000		1,145,000
<b>Current assets</b>					
Debtors	11	57,308		56,863	
Cash at Bank and in hand		128,139		137,164	
		185,447		194,027	
<b>Creditors</b>					
Amounts falling due within one year	12	(1,290)		(1,170)	
<b>Net current assets</b>			184,157		192,857
<b>Total assets less current liabilities</b>			1,329,157		1,337,857
<b>Creditors: amounts falling due after more than one year</b>					
			-		-
<b>Net assets</b>			1,329,157		1,337,857
<b>Income funds</b>					
Unrestricted Funds	13		1,297,801		1,290,049
Restricted Funds	13		31,356		47,808
			£1,329,157		£1,337,857

Approved by the trustees on 29/9/24



.....  
P Goldsmith  
Trustee



.....  
L Cantle  
Trustee

## ACTIVE CHRISTIAN TRUST

### Notes to the financial statements for the year ended 30 September 2023

#### 1 Accounting policies

##### 1.1 Basis of preparation of accounts

The financial statements have been prepared under the historical cost convention and applicable accounting standards. They have been prepared in accordance with Accounting and Reporting by Charities: statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Active Christian Trust meets the definition of a public benefit entity under FRS 102.

##### 1.2 Going Concern

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

##### 1.3 Cash Flow

The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirements to prepare such a statement.

##### 1.4 Incoming resources

Income represents the total amount receivable by the charity from all sources including Income Tax repayments.

##### 1.5 Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

##### 1.6 Tangible fixed assets and depreciation

The valuation of the freehold property is based on a professional valuation which was last updated on 11 June 2008, and the current balance sheet value is based on this valuation.

No depreciation has been provided on the freehold property on the basis that it is not material. The trustees are regularly upgrading the property and expending funds on repairs to maintain the structure of the property and for this reason the residual value is being maintained. For this reason any depreciation which would be charged is not material.

##### 1.7 Investments

Fixed asset investments are stated at the lower of cost or net realisable value.

##### 1.8 Expenditure on management and administration of the charity

Administration expenditure includes all expenditure not directly related to the charitable activity or fundraising ventures. This includes costs of running office premises and staff salaries for administrative staff and audit fees.

## ACTIVE CHRISTIAN TRUST

### Notes to the financial statements for the year ended 30 September 2023

<b>2</b>	<b>Donations and legacies</b>		<b>2023</b>	<b>2022</b>
			£	£
	Donations and gifts		<u>34,811</u>	<u>81,609</u>
<b>3</b>	<b>Activities in furtherance of the charity's activities</b>		<b>2023</b>	<b>2022</b>
			£	£
	Grants receivable for charitable activities		<u>65,445</u>	<u>70,612</u>
<b>4</b>	<b>Investment income</b>		<b>2023</b>	<b>2022</b>
			£	£
	Rental income		120,000	78,500
			<u>120,000</u>	<u>78,500</u>
<b>5</b>	<b>Other incoming resources</b>		<b>2023</b>	<b>2022</b>
			£	£
	Gift Aid repayments		1,520	1,900
	Sundry income		-	8
			<u>1,520</u>	<u>1,908</u>
<b>6</b>	<b>Total resources expended</b>	<b>Staff costs</b>	<b>Other costs</b>	<b>2023</b>
		£	£	£
	Charitable expenditure:			
	Mortgage interest		-	-
	Staff costs	178,855	178,855	139,824
	Grants to Megacentre activities		-	-
	Donations		37,634	20,743
	Fund raising costs		-	-
	Management and administration		5,690	6,219
	Support Costs		8,297	10,183
		<u>178,855</u>	<u>51,621</u>	<u>230,476</u>
			<u>230,476</u>	<u>176,969</u>

#### 7 Trustees

During the year there are no payments made to the Trustees of the charity.

#### 8 Employees

##### Number of employees

The average number of employees analysed by function, were:-

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Youth work, management & Administration	<u>8</u>	<u>7</u>

There were no employees whose annual emoluments were £50,000 or more.

## ACTIVE CHRISTIAN TRUST

### Notes to the financial statements for the year ended 30 September 2023

#### 9 Tangible fixed assets

	<b>Land and Buildings £</b>
<b>Cost</b>	
At 1 October 2022	880,000
Additions	-
Disposals	-
Revaluation	
At 30 September 2023	880,000
<b>Depreciation</b>	
At 1 October 2022	-
Charge for year	-
Disposals	-
At 30 September 2023	-
<b>Net book value</b>	
At 30 September 2023	880,000
At 30 September 2022	880,000

The property was professionally valued on 11 June 2008 by Stevens Scanlan Ltd, Chartered Surveyors at an open market value of £1,100,000. However the valuation of £880,000 has been arrived at by the trustees after taking into account improvements to the property recorded in the financial statements of The Megacentre Rayleigh Ltd (a wholly owned subsidiary). The trustees consider this prudent in order to avoid any double counting of the improvement costs of the property.

In the trustees opinion, the current open market value of the property is not less than the valuation recorded in these accounts.

The property has a charge of £384,374 to Barnardos, as set out in note 14 to the accounts.

#### 10 Fixed asset investments

	<b>£</b>
Cost/valuation at 1 October 2022	265,000
Diminution in value	-
<b>Cost/valuation at 30 September 2023</b>	<b>265,000</b>

#### Holdings of more than 10%

The charity holds more than 10% of the share capital of the following companies:

<b>Company</b>	<b>Country of registration or incorporation</b>	<b>Class</b>	<b>%</b>
Subsidiary undertakings			
The Megacentre Rayleigh Ltd	United Kingdom	Ordinary	100

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

	<b>Capital and reserves £</b>	<b>Profit/(Loss) for the year £</b>
The Megacentre Rayleigh Ltd	92,784	35,027

The fixed asset investment was written down by £600,000 in 2016, in order to reflect a fairer representation of its value given the historical trading losses and balance sheet values of The Megacentre Rayleigh Ltd.

**ACTIVE CHRISTIAN TRUST**

**Notes to the financial statements  
for the year ended 30 September 2023**

<b>11 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Amounts owed by group undertaking	56,863	56,863
Gift Aid Debtor	445	-
	<u>57,308</u>	<u>56,863</u>

<b>12 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	1,290	1,170
	<u>1,290</u>	<u>1,170</u>

**13 Analysis of net assets between funds**

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total £
Tangible fixed assets		880,000		880,000
Investments		265,000		265,000
Current assets	152,229	1,862	31,356	185,447
Creditors: amounts falling due within one year	(1,290)			(1,290)
	<u>150,939</u>	<u>1,146,862</u>	<u>31,356</u>	<u>1,329,157</u>

The Designated Fund includes funds received for specific purposes and is therefore ring-fenced and also represents the charity's Investment and Property Fund, which has been separately designated to hold the Trust's freehold property, and improvements to the property. As set out in the Trustee's Report, the improvements to the charity's property are held by The Megacentre Rayleigh Ltd, and these are funded by virtue of an investment in the share capital of the charity's subsidiary company.

## ACTIVE CHRISTIAN TRUST

### Notes to the financial statements for the year ended 30 September 2023

#### 14 Contingent liabilities

In the event of a sale of the property a charge to Barnados will be payable from the proceeds only upon any future sale of the property.

The maximum amount repayable to Barnados (to include crystallised interest at date of purchase) would be in the sum of £384,374.

At 30 September 1999, the rental arrears totalled £225,483. At the purchase date of the property (26 April 2000) this arrears, together with the nominal rent charge for the period 1 October 1999 (£9,800) was waived. On the acquisition of the property from Barnados, a sum of £384,374 was converted to a further charge on the property, repayable from any sales proceeds surplus. The arrears have been transferred to the Investment and Property Fund at book value. No provision is made for interest charges.

If the property were to be sold at the balance sheet date, for the carrying value, all secured charges would be met.

#### 15 Related parties

During the year, Active Christian Trust received rental income of £78,000 from The Megacentre Rayleigh Ltd, its subsidiary undertaking.

No Grants were made to The Megacentre Rayleigh Ltd to support its activities (2022 - £Nil).

At the year end, Active Christian Trust was owed £56,863 (2022- £56,863) by The Megacentre Rayleigh Ltd. No interest is receivable on this debt and there is no fixed repayment schedule.