Registered number: 06702046
Charity number: 1152253

THE ROOFTOP MINISTRIES

(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

VENTHAMS

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

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THE ROOFTOP MINISTRIES

(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees

M J Burgess
A P Scott-Evans

Company registered number

06702046

Charity registered number

1152253

Registered office

48 Ian Road
Billericay
Essex
CM12 0JZ

Accountants

Venthams
Chartered Accountants
Millhouse
32 - 38 East Street
Rochford
Essex
SS4 1DB

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report together with the financial statements of the The Rooftop Ministries for the 1 January 2025 to 31 December 2025. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The main objective of The Rooftop Ministries is the advancement of the Christian Faith by communicating the good news through evangelism and the teaching and training of Christian Disciples by equipping churches to be more effective in communicating the Christian message to people who have little connection with the church. A target has been set to make 1,000,000 disciples in 100 countries.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

To achieve the objectives, a global network has been developed with local leaders (Pioneers) in over 50 countries, overseen by Regional Pioneers. Existing training material to equip both individuals seeking to become better disciples and those delivering the training is in the process of being updated: being hosted on a dedicated internet platform, translated into multiple languages, with appropriate support / communication for learners. Further use of online video communications is seen as strategic (Rooftop TV).

c. Volunteers

The company is grateful for the efforts of its volunteers who are involved in day-to-day administration of the company, provide IT and bookkeeping support and help deliver the purposes and activities in diverse locations.

Achievements and performance

a. Main achievements of the Company

Strong links have been built with major Christian denominations & networking organisations, both across the UK and globally, with representation in more than 50 countries.

At the end of 2025, events (gatherings) were held primarily in Africa and Asia, with an estimated 400,000 people attending in person.

Our funds for the ministry are received from individual supporters, large national grant making trusts, smaller grant making trusts and church partners. Significant additional donations were received during 2025 to fund the aforementioned gatherings.

As activities increase in breadth & scope, new team members are being recruited who either already have experience and skills needed or who show potential to develop.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The charity aims to maintain each reserve at a level to finance 3 months of expenditure.

c. Financial review

The total income for the year was £395,857 (2024: £32,098) and the total expenditure for the year was £308,219 (2024: £34,686).

The unrestricted fund had a surplus of £57,906 at the year end date (2024: £29,733 deficit).

Structure, governance and management

a. Constitution

The Rooftop Ministries is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 18 September 2008, as amended on 26 April 2013.

b. Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

The trustees are responsible for setting strategies and policies and for ensuring that these are implemented.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....

M J Burgess
Trustee
Date: 3rd September 2026

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Independent examiner's report to the Trustees of The Rooftop Ministries ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and basis of report

As the Trustees of the Company (and 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 the Company's accounts 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 REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed:  Dated: 07/09/2026

Stuart Harrison FCA

Venthams
Chartered Accountants
Millhouse
32 - 38 East Street
Rochford
Essex
SS4 1DB

THE ROOFTOP MINISTRIES

(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	*As restated Total funds 2024 £*
Income from:					
Donations and legacies	3	**12,419**	**381,253**	**393,672**	*32,098*
Investments	4	**-**	**2,185**	**2,185**	*-*
Total income		**12,419**	**383,438**	**395,857**	*32,098*
Expenditure on:					
Charitable activities	6	**26,689**	**281,530**	**308,219**	*34,686*
Net (expenditure)/income before taxation		**(14,270)**	**101,908**	**87,638**	*(2,588)*
Net (expenditure)/income		**(14,270)**	**101,908**	**87,638**	*(2,588)*
Transfers between funds	12	**14,270**	**(14,270)**	**-**	*-*
Net movement in funds		**-**	**87,638**	**87,638**	*(2,588)*
Reconciliation of funds:					
Total funds brought forward		**225**	**(29,733)**	**(29,508)**	*(26,920)*
Net movement in funds		**-**	**87,638**	**87,638**	*(2,588)*
Total funds carried forward		**225**	**57,905**	**58,130**	*(29,508)*

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note		2025 £		As restated 2024 £
Fixed assets					
			-		-
Current assets					
Debtors	10	**371**		*686*	
Cash at bank and in hand		**87,322**		*526*	
		87,693		*1,212*	
Current liabilities					
Creditors: amounts falling due within one year	11	**(29,562)**		*(30,720)*	
Net current assets / liabilites			**58,131**		*(29,508)*
Total assets less current liabilities			**58,131**		*(29,508)*
Total net assets			**58,131**		*(29,508)*
Charity funds					
Restricted funds	12		**225**		*225*
Unrestricted funds	12		**57,906**		*(29,733)*
Total funds			**58,131**		*(29,508)*

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
M J Burgess
Trustee
Date: 3rd September 2026

1. General information

The Rooftop Ministries is a charity limited by guarantee, incorporated in England and Wales. Its registered office is 48 Ian Road, Billericay, Essex, England, CM12 0JZ.

The main objective of the charity is to advance the Christian Faith.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Rooftop Ministries meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

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

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2. Accounting policies (continued)

2.5 Debtors

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

2.6 Cash at bank and in hand

Cash at bank and 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.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.8 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Donations	12,419	381,253	**393,672**

	Restricted funds 2024 £	*Unrestricted funds 2024 £*	*As restated Total funds 2024 £*
Donations	*12,971*	*19,127*	*32,098*

4. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	*As restated Total funds 2024 £*
Investment income - local cash	2,185	**2,185**	-

5. Analysis of grants

	Grants to Institutions 2025 £	Total funds 2025 £	*As restated Total funds 2024 £*
Grants, The Rooftop US	261,678	**261,678**	-

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £
Promotion of the Christian Religion	26,689	281,530	**308,219**

	Restricted funds 2024 £	*Unrestricted funds 2024 £*	*As restated Total 2024 £*
Promotion of the Christian Religion	*25,625*	*9,061*	*34,686*

7. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Grant funding of activities 2025 £	Support costs 2025 £	Total funds 2025 £
Promotion of the Christian Religion	44,999	261,678	1,542	**308,219**

	Activities undertaken directly 2024 £	*Support costs 2024 £*	*As restated Total funds 2024 £*
Promotion of the Christian Religion	*33,186*	*1,500*	*34,686*

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Promotion of the Christian Religion 2025 £	Total funds 2025 £
Consultancy	36,172	**36,172**
Travel and subsistence	6,491	**6,491**
Computer costs and academy website production	2,302	**2,302**
Administration	34	**34**
	44,999	**44,999**

	Promotion of the Christian Religion 2024 £	*As restated Total funds 2024 £*
Consultancy	*31,083*	*31,083*
Computer costs and academy website production	*1,731*	*1,731*
Advertising and promotion	*338*	*338*
Administration	*34*	*34*
	33,186	*33,186*

Analysis of support costs

	Promotion of the Christian Religion 2025 £	Total funds 2025 £
Accountancy	1,542	**1,542**

7. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	Promotion of the Christian Religion 2024 £	*As restated Total funds 2024 £*
Accountancy	*1,500*	*1,500*

8. Independent examiner's remuneration

	2025 £	*2024 £*
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	**1,542**	*1,500*

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2024 - £NIL)*.

During the year ended 31 December 2025, no Trustee expenses have been incurred *(2024 - £NIL)*.

10. Debtors

	2025 £	*As restated 2024 £*
Due within one year		
Prepayments and accrued income	**371**	*686*
	371	*686*

11. Creditors: Amounts falling due within one year

	2025 £	*As restated* *2024* *£*
Other creditors	**28,020**	*29,220*
Accruals and deferred income	**1,542**	*1,500*
	29,562	*30,720*

12. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2025 £
Unrestricted funds					
General Fund	**(29,733)**	**383,439**	**(281,530)**	**(14,270)**	**57,906**
Restricted funds					
Dennis Pethers Support Fund	**-**	**12,419**	**(26,689)**	**14,270**	**-**
Ben Tucker Support Fund	**50**	**-**	**-**	**-**	**50**
Pioneer Fund	**60**	**-**	**-**	**-**	**60**
Pigs Might Fly Fund	**115**	**-**	**-**	**-**	**115**
	225	**12,419**	**(26,689)**	**14,270**	**225**
Total of funds	**(29,508)**	**395,858**	**(308,219)**	**-**	**58,131**

12. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2024 £	*Income* £	*As restated Expenditure* £	*Transfers in/out* £	*Balance at 31 December 2024* £
Unrestricted funds					
General Fund	*(25,945)*	*19,127*	*(10,261)*	*(12,654)*	*(29,733)*
Restricted funds					
Dennis Pethers Support Fund	*-*	*12,971*	*(25,625)*	*12,654*	*-*
Ben Tucker Support Fund	*50*	*-*	*-*	*-*	*50*
Pioneer Fund	*60*	*-*	*-*	*-*	*60*
Pigs Might Fly Fund	*115*	*-*	*-*	*-*	*115*
	225	*12,971*	*(25,625)*	*12,654*	*225*
Total of funds	*(25,720)*	*32,098*	*(35,886)*	*-*	*(29,508)*

13. Summary of funds

Summary of funds - current year

	Balance at 1 January 2025 £	**Income** £	**Expenditure** £	**Transfers in/out** £	**Balance at 31 December 2025** £
General funds	**(29,733)**	**383,439**	**(281,530)**	**(14,270)**	**57,906**
Restricted funds	**225**	**12,419**	**(26,689)**	**14,270**	**225**
	(29,508)	**395,858**	**(308,219)**	**-**	**58,131**

13. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 January 2024 £	*Income* £	*As restated Expenditure* £	*Transfers in/out* £	*Balance at 31 December 2024* £
General funds	*(25,945)*	*19,127*	*(10,261)*	*(12,654)*	*(29,733)*
Restricted funds	*225*	*12,971*	*(25,625)*	*12,654*	*225*
	(25,720)	*32,098*	*(35,886)*	*-*	*(29,508)*

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025 £	**Unrestricted funds 2025** £	**Total funds 2025** £
Current assets	225	87,468	**87,693**
Creditors due within one year	-	(29,562)	**(29,562)**
Total	225	57,906	**58,131**

Analysis of net assets between funds - prior year

	Restricted funds 2024 £	*Unrestricted funds 2024* £	*Total funds 2024* £
Current assets	*225*	*987*	*1,212*
Creditors due within one year	*-*	*(30,720)*	*(30,720)*
Total	*225*	*(29,733)*	*(29,508)*

15. Related party transactions

During the year trustees and related parties gave a total of £1,310 (2024: £1,330) in donations to the charity.

During the year the charity gave a total of £261,678 to The Rooftop US, Inc, a partner non-profit corporation registered in the USA.