

For internal purposes only

RAYLEIGH CHRISTIAN MINISTRIES TRUST
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023

Charity Number 801580

RAYLEIGH CHRISTIAN MINISTRIES TRUST

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RAYLEIGH CHRISTIAN MINISTRIES TRUST

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Legal and Administrative Information

Trustees	L Cantle G Kittle K Norman
Charity Number	801580
Principal address	59 Cheapside West Rayleigh Essex SS6 9DE
Independent Examiners	Connah Goldsworthy 12 Station Court Station Approach Wickford Essex SS11 7AT

RAYLEIGH CHRISTIAN MINISTRIES TRUST
(Reg. Charity No. 801580)

Annual Report for the Year ending 5th April 2023

Charitable purpose and public benefit

The purpose of the Trust is to promote the Christian religion by such legally charitable means as the Trustees shall in their discretion think fit. The advancement of education and the relief of poverty and such other charitable objects as the Trustees may from time to time decide are in keeping with the purposes for which this charity is established with particular emphasis on the Rayleigh, Essex area.

RCMT currently has 3 Trustees, Keith Norman, Geoff Kittle and Lawrence Cante. No expenditure has been incurred on behalf of any of the Trustees.

The current main focus of the RCMT Charity this year has been to facilitate the work of 'The Church at the Megacentre' through the provision of the charity status and access to banking arrangements. The Church at the Megacentre has objectives in line with those of RCMT and also works to support refugees to the south-east Essex area, especially from Ukraine and South America. The Church also contributes funds to other UK based charities, with objects in harmony with those of RCMT, delivering aid to Peru and Ukraine (total expenditure in this respect was £5,018).

Most of the activities of The Church at the Megacentre are facilitated by volunteers attending the Church but with the help of one part-time paid position. Total employment costs incurred were £11,875.

Having fulfilled our 'pump priming' involvement, it is expected that, during 2024, The Church at the Megacentre will register as an independent charity within the Baptist Union.

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

Financial Review

Separate to The Church at the Megacentre, RCMT incurred an expenditure of £1,015 during the year to cover printing costs on behalf of the wider Rayleigh churches.

Unrestricted income for the year was £32,497, of which £26,655 was spent on furthering the objectives of the Trust. This combination of income and expenditure resulted in net incoming resources of £5,843 for the year.

Restricted funds, which have been received for specific purposes, saw income of £5,220 and expenditure of £5,018. The total balance of restricted funds held at the end of the year was £132.

RAYLEIGH CHRISTIAN MINISTRIES TRUST
(Reg. Charity No. 801580)

Annual Report for the Year ending 5th April 2023

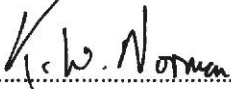
Reserves

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 general reserves. Under normal circumstances, the trustees have considered the target for formal reserves should be £15,000, which would be more than sufficient to meet future commitments, which are minimal. 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.

Signed on behalf of the Board of Trustees.

 Dated 11/4/24
K. Norman – Trustee

RAYLEIGH CHRISTIAN MINISTRIES TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

YEAR ENDED 5 APRIL 2023

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 8, 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.

RAYLEIGH CHRISTIAN MINISTRIES TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 5 APRIL 2023

I report on the accounts of the trust for the year ended 5 April 2023, which are set out on pages 6 to 11.

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 Act

have 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

.....
Dated

RAYLEIGH CHRISTIAN MINISTRIES TRUST

**Statement of Financial Activities
for the year ended 5 April 2023**

SUMMARY INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted * funds £	Restricted funds £	Total 2023 £
INCOMING RESOURCES				
Donations & legacies	2	25,910	2,017	27,927
Activities in furtherance of the charity's objectives	3	-	-	-
Other incoming resources	4	5,220	-	5,220
Total Income		31,130	2,017	33,147
RESOURCES EXPENDED				
Cost of generating funds				
Fundraising and publicity		-	-	-
Charitable expenditure				
Costs of activities in furtherance of the charity's objects:				
Staff costs		11,875	-	11,875
Church expenditure		15,794	-	15,794
Donations		-	5,018	5,018
Management and administration		600	-	600
Support Costs		-	-	-
Total resources expended	5	28,269	5,018	33,287
Net incoming resources before transfers		2,861	(3,001)	(140)
Transfers between funds		(3,133)	3,133	-
Net incoming resources / (resources expended) before other recognised gains and losses		(272)	132	(140)
Net movement in funds		(272)	132	(140)
Fund balances at 6 April 2022		23,077	-	23,077
Fund balances at 5 April 2023		22,805	132	22,937

RAYLEIGH CHRISTIAN MINISTRIES TRUST

**Balance Sheet
as at 5 April 2023**

	Notes	£	2023	£
Current assets				
Debtors		-		
Cash at Bank and in hand		23,537		
		<u>23,537</u>		
Creditors				
Amounts falling due within one year	8	<u>600</u>		
Net current assets				22,937
Total assets less current liabilities				<u>22,937</u>
Creditors: amounts falling due after more than one year				-
Net assets				<u><u>22,937</u></u>
 Income funds				
Unrestricted Funds	9			22,805
Restricted Funds	9			132
				<u><u>£22,937</u></u>

Approved by the trustees on _____

K. W. Norman

.....

K Norman
Trustee

L Cantle

.....

L Cantle
Trustee

RAYLEIGH CHRISTIAN MINISTRIES TRUST

Notes to the financial statements for the year ended 5 April 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.

Rayleigh Christian Ministries 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 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.

RAYLEIGH CHRISTIAN MINISTRIES TRUST

**Notes to the financial statements
for the year ended 5 April 2023**

2	Donations and legacies		2023
			£
	Donations and gifts		<u>27,927</u>
3	Activities in furtherance of the charity's activities		2023
			£
	Grants receivable for charitable activities		<u>-</u>
4	Other incoming resources		2023
			£
	Gift Aid repayments		5,220
	Sundry income		-
			<u>5,220</u>
5	Total resources expended	Staff costs	Other costs
		£	£
	Charitable expenditure:		
	Staff costs	11,875	-
	Church expenditure	-	15,794
	Donations	-	5,018
	Fund raising costs	-	-
	Management and administration	-	600
	Support Costs	-	-
		<u>11,875</u>	<u>21,412</u>
			<u>33,287</u>

6 Trustees

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

7 Employees

Number of employees

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

	2023
	Number
Support work	<u>1</u>

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

RAYLEIGH CHRISTIAN MINISTRIES TRUST

Notes to the financial statements
for the year ended 5 April 2023

8 Creditors: amounts falling due within one year	2023
	£
Accruals and deferred income	600
	<u>600</u>

9 Analysis of net assets between funds

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total £
Current assets	23,405	-	132	23,537
Creditors: amounts falling due within one year	-	-	-	-
	<u>23,405</u>	<u>-</u>	<u>132</u>	<u>23,537</u>

