# ACTIVE CHRISTIAN TRUST (THE MEGACENTRE)

England & Wales · Charity number 1015452

## Details

| | |
|---|---|
| **Other names** | ACTIVE CHRISTIAN TRUST (THE WAREHOUSE), THE MEGACENTRE RAYLEIGH, THE WAREHOUSE CENTRE |
| **Status** | Registered |
| **Legal form** | Trust |
| **Registered** | 1992-12-07 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | The Megacentre<br>7 Brook Road<br>Rayleigh<br>SS6 7UT |
| **Phone** | 01268 779999 |
| **Email** | megastaff@megacentrerayleigh.co.uk |
| **Website** | www.megacentrecentrerayleigh.co.uk |

## Activities

**Objects:** A) THE PROVISION IN THE INTEREST OF SOCIAL WELFARE OF FACILITIES FOR RECREATION AND OTHER LEISURE-TIME OCCUPATIONS FOR THE INHABITANTS OF SOUTH EAST ESSEX BEING FACILITIES: (I) OF WHICH THOSE PERSONS HAVE NEED BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABLEMENT, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES; AND (II) WHICH WILL IMPROVE THE CONDITIONS OF LIFE FOR SUCH PERSONS BY PROMOTING THEIR PHYSICAL, MENTAL AND SPIRITUAL WELL-BEING. (B) THE ADVANCEMENT OF THE CHRISTIAN RELIGION. (C) THE ADVANCEMENT OF EDUCATION.

**Activities:** The provision of recreation and leisure facilities and activities for young people and the community. The provision of social welfare activities and programmes for the benefit of the community.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Amateur Sport, Recreation, Other Charitable Purposes
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

## Geography

- **Area of benefit:** SOUTH EAST ESSEX
- Northern Ireland
- Scotland

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-09-30 | £231,818 | £355,160 | - | - |
| 2024-09-30 | £338,111 | £301,014 | - | - |
| 2023-09-30 | £221,776 | £230,476 | - | - |
| 2022-09-30 | £232,629 | £176,969 | - | - |
| 2021-09-30 | £213,335 | £123,738 | - | - |
| 2020-09-30 | £104,668 | £85,208 | - | - |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| FRANCIS STANLEY CHAPMAN | | 2021-01-23 |
| LAWRENCE CANTLE MBE | | 1992-11-12 |
| Lynn John Dobson | | 2020-06-12 |
| Martyn Paul Dolan | | 2022-09-26 |
| Nicholas Claxton | | 2022-09-26 |
| PHILIP GOLDSMITH | | |

**ACTIVE CHRISTIAN TRUST (THE MEGACENTRE)**

England & Wales - Charity number 1015452

# Accounts

*For internal purposes only*

# ACTIVE CHRISTIAN TRUST (THE MEGACENTRE)

## TRUSTEES' REPORT AND FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 SEPTEMBER 2024

**Charity Number 1015452**

# ACTIVE CHRISTIAN TRUST (THE MEGACENTRE)

*For internal purposes only*

## Contents

*For internal purposes only*

## Legal and Administrative Information

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

# Annual Report for the Year ending 30th September 2024

**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 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, 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 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.

**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 a significant portion of the financing for the Trust's work comes in the form of rental income received from renting this building to The MegaCentre Rayleigh Ltd. The Megazone Laser Arena and the Megaplay Soft-Play centre, together with room hire and theatre use are the principal trading income generators.
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 £178,723 (2023: £196,635) 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 £37,723 for the year.
Restricted funds, which have been provided to ACT for specific purposes, saw income of £159,388 (2023: £25,141) and expenditure of £114,235 (2023: £45,362). The total balance of restricted funds held at the end of the year to 30.9.24 was £36,114 (2023: £31,356).
In the coming year, the Trust continues to seek 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, the trustees consider 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 (THE MEGACENTRE)
## (Reg. Charity No. 1015452)

## ANNUAL REPORT FOR YEAR ENDING 30th SEPTEMBER 2024


**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 continue to acknowledge the commitment and dedication of the Chief Executive Officer, Scott Williamson, who has continued to help guide the organisation through very challenging times. 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 further opportunities for the benefit of the community. The Trust will 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 30/06/25

L. Cantle – Trustee

## 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 (THE MEGACENTRE)**

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

**YEAR ENDED 30 SEPTEMBER 2024**

---

I report on the accounts of the trust for the year ended 30 September 2024, 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 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.


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

12 Station Court
Station Approach
Wickford
Essex
SS11 7AT


30/06/2025
**Dated**

## Statement of Financial Activities
## for the year ended 30 September 2024

### SUMMARY INCOME AND EXPENDITURE ACCOUNT

| | Notes | Unrestricted * funds £ | Restricted funds £ | Total 2024 £ | Total 2023 £ |
|---|---|---|---|---|---|
| **INCOMING RESOURCES** | | | | | |
| Donations & legacies | 2 | 17,745 | 13,894 | 31,639 | 34,811 |
| Activities in furtherance of the charity's objectives | 3 | 39,988 | 145,494 | 185,482 | 65,445 |
| Investment Income | 4 | 120,000 | - | 120,000 | 120,000 |
| Other incoming resources | 5 | 990 | - | 990 | 1,520 |
| **Total Income** | | 178,723 | 159,388 | 338,111 | 221,776 |
| **RESOURCES EXPENDED** | | | | | |
| **Cost of generating funds** | | | | | |
| Fundraising and publicity | | 593 | - | 593 | - |
| **Charitable expenditure** | | | | | |
| Costs of activities in furtherance of the charity's objects: | | | | | |
| Staff costs | | 173,617 | 29,841 | 203,458 | 178,855 |
| Donations | | 7,390 | 84,394 | 91,784 | 37,634 |
| Management and administration | | 4,621 | - | 4,621 | 5,690 |
| Support Costs | | 558 | - | 558 | 8,297 |
| **Total resources expended** | 6 | 186,779 | 114,235 | 301,014 | 230,476 |
| **Net incoming resources before transfers** | | (8,056) | 45,153 | 37,097 | (8,700) |
| Transfers between funds | | 40,395 | (40,395) | - | - |
| **Net incoming resources / (resources expended) before other recognised gains and losses** | | 32,339 | 4,758 | 37,097 | (8,700) |
| Loss on revaluation of Fixed Asset Investment | 10 | - | - | - | - |
| **Net movement in funds** | | 32,339 | 4,758 | 37,097 | (8,700) |
| Fund balances at 1 October 2023 | | 1,297,801 | 31,356 | 1,329,157 | 1,337,857 |
| Fund balances at 30 September 2024 | | 1,330,140 | 36,114 | 1,366,254 | 1,329,157 |

* unrestricted funds includes designated funds

**Balance Sheet**
**as at 30 September 2024**

| | Notes | 2024 £ | 2024 £ | 2023 £ | 2023 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | 9 | | 880,000 | | 880,000 |
| Investments | 10 | | 265,000 | | 265,000 |
| | | | 1,145,000 | | 1,145,000 |
| **Current assets** | | | | | |
| Debtors | 11 | 22,794 | | 57,308 | |
| Cash at Bank and in hand | | 199,750 | | 128,139 | |
| | | 222,544 | | 185,447 | |
| **Creditors** | | | | | |
| Amounts falling due within one year | 12 | (1,290) | | (1,290) | |
| **Net current assets** | | | 221,254 | | 184,157 |
| **Total assets less current liabilities** | | | 1,366,254 | | 1,329,157 |
| **Creditors: amounts falling due after more than one year** | | | - | | - |
| **Net assets** | | | 1,366,254 | | 1,329,157 |
| **Income funds** | | | | | |
| Unrestricted Funds | 13 | | 1,330,140 | | 1,297,801 |
| Restricted Funds | 13 | | 36,114 | | 31,356 |
| | | | £1,366,254 | | £1,329,157 |

Approved by the trustees on 30/06/25

P Goldsmith
**Trustee**

L Cantle
**Trustee**

**Notes to the financial statements**
**for the year ended 30 September 2024**

## 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 incertainties 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.

## Notes to the financial statements
## for the year ended 30 September 2024

### 2 Donations and legacies

| | 2024 £ | 2023 £ |
|---|---|---|
| Donations and gifts | 31,639 | 34,811 |

### 3 Activities in furtherance of the charity's activities

| | 2024 £ | 2023 £ |
|---|---|---|
| Grants receivable for charitable activities | 185,482 | 65,445 |

### 4 Investment income

| | 2024 £ | 2023 £ |
|---|---|---|
| Rental income | 120,000 | 120,000 |
| | 120,000 | 120,000 |

### 5 Other incoming resources

| | 2024 £ | 2023 £ |
|---|---|---|
| Gift Aid repayments | 990 | 1,520 |
| Sundry income | - | - |
| | 990 | 1,520 |

### 6 Total resources expended

| | Staff costs £ | Other costs £ | 2024 £ | 2023 £ |
|---|---|---|---|---|
| Charitable expenditure: | | | | |
| Staff costs | 203,458 | | 203,458 | 178,855 |
| Donations and expenditure on charitable activities | | 91,784 | 91,784 | 37,634 |
| Fund raising costs | | 593 | 593 | - |
| Management and administration | | 4,621 | 4,621 | 5,690 |
| Support Costs | | 558 | 558 | 8,297 |
| | 203,458 | 97,556 | 301,014 | 230,476 |

### 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:-

| | 2024 Number | 2023 Number |
|---|---|---|
| Youth work, management & Administration | 8 | 8 |

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

**Notes to the financial statements**
**for the year ended 30 September 2024**

## 9 Tangible fixed assets

| | Land and Buildings £ |
|---|---|
| **Cost** | |
| At 1 October 2023 | 880,000 |
| Additions | - |
| Disposals | - |
| Revaluation | |
| At 30 September 2024 | 880,000 |
| **Depreciation** | |
| At 1 October 2023 | - |
| Charge for year | - |
| Disposals | - |
| At 30 September 2024 | - |
| **Net book value** | |
| At 30 September 2024 | 880,000 |
| At 30 September 2023 | 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

| | £ |
|---|---|
| Cost/valuation at 1 October 2023 | 265,000 |
| Diminution in value | - |
| **Cost/valuation at 30 September 2024** | 265,000 |

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

| Company | Country of registration or incorporation | Class | % |
|---|---|---|---|
| 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:

| | Capital and reserves £ | Profit/(Loss) for the year £ |
|---|---|---|
| The Megacentre Rayleigh Ltd | 83,418 | (9,366) |

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.

**Notes to the financial statements**
**for the year ended 30 September 2024**

## 11 Debtors

| | 2024 £ | 2023 £ |
|---|---|---|
| Amounts owed by group undertaking | 21,863 | 56,863 |
| Gift Aid Debtor | 931 | 445 |
| | 22,794 | 57,308 |

## 12 Creditors: amounts falling due within one year

| | 2024 £ | 2023 £ |
|---|---|---|
| Accruals and deferred income | 1,290 | 1,290 |
| | 1,290 | 1,290 |

## 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 | 186,430 | - | 36,114 | 222,544 |
| Creditors: amounts falling due within one year | (1,290) | | | (1,290) |
| | 185,140 | 1,145,000 | 36,114 | 1,366,254 |

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.

**Notes to the financial statements**
**for the year ended 30 September 2024**

## 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 Barnardos, 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 £120,000 (2023- £120,000) from The Megacentre Rayleigh Ltd, its subsidiary undertaking.

At the year end, Active Christian Trust was owed £21,863 (2023- £56,863) by The Megacentre Rayleigh Ltd. No interest is receivable on this debt and there is no fixed repayment schedule.

**ACTIVE CHRISTIAN TRUST (THE MEGACENTRE)**

England & Wales - Charity number 1015452

# Accounts

*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*

## Contents

## ACTIVE CHRISTIAN TRUST

*For internal purposes only*

### Legal and Administrative Information

| | |
|---|---|
| **Trustees** | L Cantle<br>P Goldsmith<br>S Dunlop<br>L J Dobson<br>F S Chapman<br>M P Dolan<br>N Claxton |
| **Charity Number** | 1015452 |
| **Principal address** | 7-9 Brook Road<br>Rayleigh<br>Essex<br>SS6 7UT |
| **Independent Examiners** | Connah Goldsworthy<br>12 Station Court<br>Station Approach<br>Wickford<br>Essex<br>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.

**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 ...14/6/24...............

L. Cantle – Trustee

## 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

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 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**


14/06/2024
**Dated**

## 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 £ |
|---|---|---|---|---|---|
| **INCOMING RESOURCES** | | | | | |
| 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 |
| **Total Income** | | 196,635 | 25,141 | 221,776 | 232,629 |
| **RESOURCES EXPENDED** | | | | | |
| **Cost of generating funds** | | | | | |
| Fundraising and publicity | | - | - | - | - |
| **Charitable expenditure** | | | | | |
| 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 |
| **Total resources expended** | 6 | 185,114 | 45,362 | 230,476 | 176,969 |
| **Net incoming resources before transfers** | | 11,521 | (20,221) | (8,700) | 55,660 |
| Transfers between funds | | (3,769) | 3,769 | - | - |
| **Net incoming resources / (resources expended) before other recognised gains and losses** | | 7,752 | (16,452) | (8,700) | 55,660 |
| Loss on revaluation of Fixed Asset Investment | 10 | - | - | - | - |
| **Net movement in funds** | | 7,752 | (16,452) | (8,700) | 55,660 |
| Fund balances at 1 October 2022 | | 1,290,049 | 47,808 | 1,337,857 | 1,282,197 |
| Fund balances at 30 September 2023 | | 1,297,801 | 31,356 | 1,329,157 | 1,337,857 |

* unrestricted funds includes designated funds

## ACTIVE CHRISTIAN TRUST

### Balance Sheet
### as at 30 September 2023

| | Notes | 2023 £ | 2023 £ | 2022 £ | 2022 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | 9 | | 880,000 | | 880,000 |
| Investments | 10 | | 265,000 | | 265,000 |
| | | | 1,145,000 | | 1,145,000 |
| **Current assets** | | | | | |
| Debtors | 11 | 57,308 | | 56,863 | |
| Cash at Bank and in hand | | 128,139 | | 137,164 | |
| | | 185,447 | | 194,027 | |
| **Creditors** | | | | | |
| Amounts falling due within one year | 12 | (1,290) | | (1,170) | |
| **Net current assets** | | | 184,157 | | 192,857 |
| **Total assets less current liabilities** | | | 1,329,157 | | 1,337,857 |
| **Creditors: amounts falling due after more than one year** | | | - | | - |
| **Net assets** | | | 1,329,157 | | 1,337,857 |
| **Income funds** | | | | | |
| 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 29/4/24

P Goldsmith
**Trustee**

L Cantle
**Trustee**

**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 incertainties 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.

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

### 2 Donations and legacies

| | 2023 £ | 2022 £ |
|---|---|---|
| Donations and gifts | 34,811 | 81,609 |

### 3 Activities in furtherance of the charity's activities

| | 2023 £ | 2022 £ |
|---|---|---|
| Grants receivable for charitable activities | 65,445 | 70,612 |

### 4 Investment income

| | 2023 £ | 2022 £ |
|---|---|---|
| Rental income | 120,000 | 78,500 |
| | 120,000 | 78,500 |

### 5 Other incoming resources

| | 2023 £ | 2022 £ |
|---|---|---|
| Gift Aid repayments | 1,520 | 1,900 |
| Sundry income | - | 8 |
| | 1,520 | 1,908 |

### 6 Total resources expended

| | Staff costs £ | Other costs £ | 2023 £ | 2022 £ |
|---|---|---|---|---|
| Charitable expenditure: | | | | |
| Mortgage interest | | | - | - |
| Staff costs | 178,855 | | 178,855 | 139,824 |
| Grants to Megacentre activities | | - | - | - |
| Donations | | 37,634 | 37,634 | 20,743 |
| Fund raising costs | | - | - | - |
| Management and administration | | 5,690 | 5,690 | 6,219 |
| Support Costs | | 8,297 | 8,297 | 10,183 |
| | 178,855 | 51,621 | 230,476 | 176,969 |

### 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:-

| | 2023 Number | 2022 Number |
|---|---|---|
| Youth work, management & Administration | 8 | 7 |

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

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

## 9 Tangible fixed assets

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

| | £ |
|---|---|
| Cost/valuation at 1 October 2022 | 265,000 |
| Diminution in value | - |
| **Cost/valuation at 30 September 2023** | 265,000 |

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

| Company | Country of registration or incorporation | Class | % |
|---|---|---|---|
| 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:

| | Capital and reserves £ | Profit/(Loss) for the year £ |
|---|---|---|
| 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.

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

## 11 Debtors

| | 2023 £ | 2022 £ |
|---|---|---|
| Amounts owed by group undertaking | 56,863 | 56,863 |
| Gift Aid Debtor | 445 | - |
| | 57,308 | 56,863 |

## 12 Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|---|---|---|
| Accruals and deferred income | 1,290 | 1,170 |
| | 1,290 | 1,170 |

## 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) |
| | 150,939 | 1,146,862 | 31,356 | 1,329,157 |

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.

## 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 Barnardos, 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 Megacente 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.

**ACTIVE CHRISTIAN TRUST (THE MEGACENTRE)**

England & Wales - Charity number 1015452

# Accounts

*For internal purposes only*

# ACTIVE CHRISTIAN TRUST

## TRUSTEES' REPORT AND FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 SEPTEMBER 2022

**Charity Number 1015452**

# ACTIVE CHRISTIAN TRUST

*For internal purposes only*

## Contents

*For internal purposes only*

## Legal and Administrative Information



| | |
|---|---|
| **Charity Number** | 1015452 |
| **Principal address** | 7-9 Brook Road<br>Rayleigh<br>Essex<br>SS6 7UT |
| **Independent Examiners** | Connah Goldsworthy<br>12 Station Court<br>Station Approach<br>Wickford<br>Essex<br>SS11 7AT |

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

## Annual Report for the Year ending 30th September 2022

**Annual Report for the Year ending 30th September 2022**
As in the previous financial year, the 2021/22 financial year for both the charity and its trading subsidiary was impacted by the COVID-19 epidemic and the subsequent restrictions, although there was a gradual emergence from these restrictions as the year progressed. Management of the situation to ensure financial stability continued to be very effective.

**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.

Shortly after the start of the COVID restrictions in March 2020, a Community Response Hub based at the Megacentre was initiated in conjunction with Rochford District Council in particular, plus church organisations, local councillors, and other community partners. This included a 7 days-per-week online and telephone response hub that been operating continuously to date, aided by a dedicated team of volunteers. A wide range of services have been provided including advice, delivery of food parcels, collection and delivery of prescription medications etc. The Community Response Hub subsequently expanded to form part of 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. During the second half of the year, the conflict in Ukraine led to 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, 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 2022

### 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. The level of rental paid by the trading company was significantly reduced during the time of the trading restrictions imposed by 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 and these were seriously impacted by the trading restrictions. As the year progressed, there was a strong recovery of bookings and income.

The Trust now owns the freehold. 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.

### Review of activities and the impact of COVID-19.

The Trading company activities gradually resumed following the easing of the COVID-19 restrictions. A Bounce Back Loan of £50,000 from HSBC, under the Government scheme, provided a fall-back support cushion for the trading company and £13,000 of this was utilised. Despite the restrictions, crucial support to a number of vulnerable families continued throughout the period through our Family Support team and subsequently increased significantly.

### Financial Review

Unrestricted income for the year was £173,016 (2021: £193,483) 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 £78,500, together with a donation of £55,000. The combination of income and expenditure resulted in net incoming unrestricted resources of £35,513 for the year.

Restricted funds, which have been provided to ACT for specific purposes, saw income of £59,613 (2021: £19,852) and expenditure of £39,466 (2021: £37,866). The total balance of restricted funds held at the end of the year to 30.9.22 was £47,808 (2021: £28,141).

The Trust continues to seek 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.

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

**ANNUAL REPORT FOR YEAR ENDING 30th SEPTEMBER 2022**

**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.

**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 in March 2020 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

LCantle ................................ Dated ........ 6/6/2023

L. Cantle – Trustee

**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 2022**

---

I report on the accounts of the trust for the year ended 30 September 2022, 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 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.

..........................................

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

12 Station Court
Station Approach
Wickford
Essex
SS11 7AT

6/6/2023
..........................................
**Dated**

## Statement of Financial Activities
## for the year ended 30 September 2022

### SUMMARY INCOME AND EXPENDITURE ACCOUNT

| | Notes | Unrestricted * funds £ | Restricted funds £ | Total 2022 £ | Total 2021 £ |
|---|---|---|---|---|---|
| **INCOMING RESOURCES** | | | | | |
| Donations & legacies | 2 | 59,360 | 22,249 | 81,609 | 81,434 |
| Activities in furtherance of the charity's objectives | 3 | 33,248 | 37,364 | 70,612 | 68,185 |
| Investment Income | 4 | 78,500 | - | 78,500 | 60,000 |
| Other incoming resources | 5 | 1,908 | - | 1,908 | 3,716 |
| **Total Income** | | 173,016 | 59,613 | 232,629 | 213,335 |
| **RESOURCES EXPENDED** | | | | | |
| **Cost of generating funds** | | | | | |
| Fundraising and publicity | | - | - | - | - |
| **Charitable expenditure** | | | | | |
| Costs of activities in furtherance of the charity's objects: | | | | | |
| Staff costs | | 108,676 | 31,148 | 139,824 | 78,461 |
| Grants to Megacentre activities | | - | - | - | 35,000 |
| Donations | | 18,263 | 2,480 | 20,743 | 2,500 |
| Management and administration | | 6,219 | - | 6,219 | 4,007 |
| Support Costs | | 4,345 | 5,838 | 10,183 | 3,770 |
| **Total resources expended** | 6 | 137,503 | 39,466 | 176,969 | 123,738 |
| **Net incoming resources before transfers** | | 35,513 | 20,147 | 55,660 | 89,597 |
| Transfers between funds | | 480 | (480) | - | - |
| **Net incoming resources / (resources expended) before other recognised gains and losses** | | 35,993 | 19,667 | 55,660 | 89,597 |
| Loss on revaluation of Fixed Asset Investment | 10 | - | - | - | - |
| **Net movement in funds** | | 35,993 | 19,667 | 55,660 | 89,597 |
| Fund balances at 1 October 2021 | | 1,254,056 | 28,141 | 1,282,197 | 1,192,600 |
| Fund balances at 30 September 2022 | | 1,290,049 | 47,808 | 1,337,857 | 1,282,197 |

* unrestricted funds includes designated funds

## ACTIVE CHRISTIAN TRUST

### Balance Sheet
### as at 30 September 2022

| | Notes | 2022 £ | 2022 £ | 2021 £ | 2021 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | 9 | | 880,000 | | 880,000 |
| Investments | 10 | | 265,000 | | 265,000 |
| | | | 1,145,000 | | 1,145,000 |
| **Current assets** | | | | | |
| Debtors | 11 | 56,863 | | 77,448 | |
| Cash at Bank and in hand | | 137,164 | | 66,919 | |
| | | 194,027 | | 144,367 | |
| **Creditors** | | | | | |
| Amounts falling due within one year | 12 | (1,170) | | (7,170) | |
| **Net current assets** | | | 192,857 | | 137,197 |
| **Total assets less current liabilities** | | | 1,337,857 | | 1,282,197 |
| **Creditors: amounts falling due after more than one year** | | | - | | - |
| **Net assets** | | | 1,337,857 | | 1,282,197 |
| **Income funds** | | | | | |
| Unrestricted Funds | 13 | | 1,290,049 | | 1,254,056 |
| Restricted Funds | 13 | | 47,808 | | 28,141 |
| | | | £1,337,857 | | £1,282,197 |

Approved by the trustees on 22/5/2023.

P Goldsmith
**Trustee**

L Cantle
**Trustee**

**Notes to the financial statements**
**for the year ended 30 September 2022**

## 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 incertainties 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.

## Notes to the financial statements
## for the year ended 30 September 2022

### 2 Donations and legacies

| | 2022 £ | 2021 £ |
|---|---|---|
| Donations and gifts | 81,609 | 81,434 |

### 3 Activities in furtherance of the charity's activities

| | 2021 £ | 2020 £ |
|---|---|---|
| Grants receivable for charitable activities | 70,612 | 68,185 |

### 4 Investment income

| | 2022 £ | 2021 £ |
|---|---|---|
| Rental income | 78,500 | 60,000 |
| | 78,500 | 60,000 |

### 5 Other incoming resources

| | 2022 £ | 2021 £ |
|---|---|---|
| Gift Aid repayments | 1,900 | 3,658 |
| Sundry income | 8 | 58 |
| | 1,908 | 3,716 |

### 6 Total resources expended

| | Staff costs £ | Other costs £ | 2022 £ | 2021 £ |
|---|---|---|---|---|
| Charitable expenditure: | | | | |
| Mortgage interest | | | - | - |
| Staff costs | 139,824 | | 139,824 | 78,461 |
| Grants to Megacentre activities | | - | - | 35,000 |
| Donations | | 20,743 | 20,743 | 2,500 |
| Fund raising costs | | - | - | - |
| Management and administration | | 6,219 | 6,219 | 4,007 |
| Support Costs | | 10,183 | 10,183 | 3,770 |
| | 139,824 | 37,145 | 176,969 | 123,738 |

### 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:-

| | 2022 Number | 2021 Number |
|---|---|---|
| Youth work, management & Administration | 7 | 7 |

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

**Notes to the financial statements**
**for the year ended 30 September 2022**

## 9 Tangible fixed assets

| | Land and Buildings £ |
|---|---|
| **Cost** | |
| At 1 October 2021 | 880,000 |
| Additions | - |
| Disposals | - |
| Revaluation | |
| At 30 September 2022 | 880,000 |
| **Depreciation** | |
| At 1 October 2021 | - |
| Charge for year | - |
| Disposals | - |
| At 30 September 2022 | - |
| **Net book value** | |
| At 30 September 2022 | 880,000 |
| At 30 September 2021 | 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

| | £ |
|---|---|
| Cost/valuation at 1 October 2022 | 265,000 |
| Diminution in value | - |
| **Cost/valuation at 30 September 2022** | 265,000 |

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

| Company | Country of registration or incorporation | Class | % |
|---|---|---|---|
| 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:

| | Capital and reserves £ | Profit/(Loss) for the year £ |
|---|---|---|
| The Megacentre Rayleigh Ltd | 112,757 | 71,903 |

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.

**Notes to the financial statements**
**for the year ended 30 September 2022**

## 11 Debtors

| | 2022 £ | 2021 £ |
|---|---|---|
| Amounts owed by group undertaking | 56,863 | 76,863 |
| Gift Aid Debtor | - | 585 |
| | 56,863 | 77,448 |

## 12 Creditors: amounts falling due within one year

| | 2022 £ | 2021 £ |
|---|---|---|
| Accruals and deferred income | 1,170 | 1,170 |
| Interest Free Loans | - | 6,000 |
| | 1,170 | 7,170 |

## 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 | 1,170 | 145,049 | 47,808 | 194,027 |
| Creditors: amounts falling due within one year | (1,170) | | | (1,170) |
| | - | 1,290,049 | 47,808 | 1,337,857 |

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.

## 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 Barnardos, 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.

A Donation of £55,000 was also received from The Megacentre Rayleigh Ltd in the year.

No Grants were made to The Megacente Rayleigh Ltd to support its activities (2021 - £35,000).

At the year end, Active Christian Trust was owed £56,863 (2021- £76,863) by The Megacentre Rayleigh Ltd. No interest is receivable on this debt and there is no fixed repayment schedule.

**ACTIVE CHRISTIAN TRUST (THE MEGACENTRE)**

England & Wales - Charity number 1015452

# Accounts

*For internal purposes only*

# ACTIVE CHRISTIAN TRUST

## TRUSTEES' REPORT AND FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 SEPTEMBER 2021

**Charity Number 1015452**

## ACTIVE CHRISTIAN TRUST

*For internal purposes only*

### Contents

*For internal purposes only*

## Legal and Administrative Information

| | |
|---|---|
| **Trustees** | L Cantle<br>P Goldsmith<br>S Dunlop<br>L Dobson<br>F Chapman<br>M Hughes (resigned 30.1.21) |
| **Charity Number** | 1015452 |
| **Principal address** | 7-9 Brook Road<br>Rayleigh<br>Essex<br>SS6 7UT |
| **Independent Examiners** | Connah Goldsworthy<br>12 Station Court<br>Station Approach<br>Wickford<br>Essex<br>SS11 7AT |

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

## Annual Report for the Year ending 30th September 2021

As in the previous financial year, the 2020/21 financial year for both the charity and its trading subsidiary was considerably impacted by the COVID-19 epidemic and the subsequent restrictions. However, management of the situation to ensure financial stability was both prompt and effective.

**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; Family Fun House sessions for families with additional needs; parenting programmes; well-being and mental health programmes; counselling services into local senior schools; over-50's sessions; XL Mentoring programme with 20 trained mentors; Sensory Room babies' activities; music practice; dance; drama; and mothers & toddlers groups. External groups and local charities also make good use of the facilities of the Centre.
An important development initiated shortly after the start of the COVID restrictions in March 2020 was the provision of a Community Response Hub based at the Megacentre. In conjunction with Rochford District Council in particular, plus church organisations, local councillors, and other community partners, a 7 days-per-week online and telephone response hub has been operating continuously to date. With a team of volunteers, a wide range of services have been provided including advice, delivery of food parcels, collection and delivery of prescription medications etc. The Community Response Hub delivered at least **183,500** "hits" per week to local residents on social media multiple times. This was weekly through the course of the project. The Community Response Hub subsequently expanded to form part of a Community Resilience Hub based at the Megacentre, whereby the office facilities were developed to provide fully-equipped accommodation for other partner organisations, such as Citizens Advice Bureau, to have a base at the Centre. The Hopeworx Food Bank also re-located to the Centre with a greatly increased working space. The Centre was also used as a busy lateral-flow COVID testing centre for a 4-month period, arranged in conjunction with Essex County Council.)

Besides all the trading company operational staff, the Trust employs 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 2021

**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. The level of rental paid by the trading company has been significantly reduced during this year due to the trading restrictions imposed by 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 and these have all been seriously impacted by the trading restrictions.

Significantly, the freehold of the property at 7-9 Brook Road, Rayleigh has been mortgage-free with effect from April 2020, and the Trust owns the freehold. Under an agreement with The MegaCentre Rayleigh Ltd, the recreational equipment and other assets in the building are owned by The MegaCentre Rayleigh Ltd. The equipment serves both the purposes of The MegaCentre Rayleigh Ltd and those of the Trust, and the Trust makes a payment to The MegaCentre Rayleigh Ltd for its use of those assets. The trustees and The MegaCentre Rayleigh Ltd directors' aim is for The MegaCentre Rayleigh Ltd 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.

**Review of activities and the impact of COVID-19.**

The Trading company activities were effectively suspended completely with effect from 20th March 2020 due to the COVID-19 restrictions. All trading income ceased immediately and a substantial amount of customer deposits were required to be refunded. With incredible timing, the last payment to pay off the mortgage for the freehold purchase was made on the 25th March 2020. Subsequently, in view of the suspension of trading, the Trust allowed the trading company to suspend payment of rent with no specific requirement to repay any shortfall in the future. An appeal to our supporter base provided financial gifts to the Trust of £15,400 plus £3,350 gift-aid and a further £17,500 in loans repayable interest-free for up to 3 years. These loans have all been repaid in full. A Bounce Back Loan of £50,000 from HSBC under the Government scheme was successfully applied for by the trading company to provide a fall-back support cushion. Local and national Government support has been received in the form of premises-based grants and furlough payments for staff, and these have been crucial in helping to maintain financial stability. Although a limited re-opening of activities was permitted for part of the year, this was at a considerably reduced level due to the COVID restrictions in place. Although most regular staff were retained, it was necessary to implement several redundancies to reduce non-sustainable costs. Despite the restrictions, crucial support to a number of vulnerable families continued throughout the period through our Family Support team.

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

## ANNUAL REPORT FOR YEAR ENDING 30th SEPTEMBER 2021

### Financial Review

Unrestricted income for the year was £193,483 (2020: £76,432) and, as in previous years, 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. This combination of income and expenditure resulted in net incoming resources of £107,611 for the year.

Restricted funds, which have been provided to ACT for specific purposes, saw income of £19,852 (2020: £28,236) and expenditure of £37,866 (2020: £48,440). The total balance of restricted funds held at the end of the year to 30.9.21 was £28,141 (2020: £12,405).

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.

### Summary

The Trustees are very thankful to those organisations 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.

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

**ANNUAL REPORT FOR YEAR ENDING 30th SEPTEMBER 2021**

**Summary (Continued)**

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 helped substantially to successfully guide the organisation through a very challenging period. Despite the tremendous 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 27/6/22 ..................................

L. Cantle – Trustee

**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.

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

## YEAR ENDED 30 SEPTEMBER 2021

I report on the accounts of the trust for the year ended 30 September 2021. 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 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.

E C PARKER FCCA
Connah Goldsworthy
Chartered Certified Accountants

12 Station Court
Station Approach
Wickford
Essex
SS11 7AT

27/06/2022
Dated

**Statement of Financial Activities**
**for the year ended 30 September 2021**

## SUMMARY INCOME AND EXPENDITURE ACCOUNT

| | Notes | Unrestricted * funds £ | Restricted funds £ | Total 2021 £ | Total 2020 £ |
|---|---|---|---|---|---|
| **INCOMING RESOURCES** | | | | | |
| Donations & legacies | 2 | 80,984 | 450 | 81,434 | 32,409 |
| Activities in furtherance of the charity's objectives | 3 | 51,533 | 16,652 | 68,185 | 18,945 |
| Investment Income | 4 | 60,000 | - | 60,000 | 47,665 |
| Other incoming resources | 5 | 966 | 2,750 | 3,716 | 5,649 |
| **Total Income** | | 193,483 | 19,852 | 213,335 | 104,668 |
| **RESOURCES EXPENDED** | | | | | |
| **Cost of generating funds** | | | | | |
| Fundraising and publicity | | - | - | - | 144 |
| **Charitable expenditure** | | | | | |
| Costs of activities in furtherance of the charity's objects: | | | | | |
| Mortgage Interest | | - | - | - | 240 |
| Staff costs | | 43,464 | 34,997 | 78,461 | 60,879 |
| Grants to Megacentre activities | | 35,000 | - | 35,000 | 17,914 |
| Donation to Menshed | | 2,500 | - | 2,500 | - |
| Management and administration | | 1,861 | 2,146 | 4,007 | 3,048 |
| Support Costs | | 3,047 | 723 | 3,770 | 2,983 |
| **Total resources expended** | 6 | 85,872 | 37,866 | 123,738 | 85,208 |
| **Net incoming resources before transfers** | | 107,611 | (18,014) | 89,597 | 19,460 |
| Transfers between funds | | (33,750) | 33,750 | - | - |
| **Net incoming resources / (resources expended) before other recognised gains and losses** | | 73,861 | 15,736 | 89,597 | 19,460 |
| Loss on revaluation of Fixed Asset Investment | 10 | - | - | - | - |
| **Net movement in funds** | | 73,861 | 15,736 | 89,597 | 19,460 |
| Fund balances at 1 October 2020 | | 1,180,195 | 12,405 | 1,192,600 | 1,173,140 |
| Fund balances at 30 September 2021 | | 1,254,056 | 28,141 | 1,282,197 | 1,192,600 |

* unrestricted funds includes designated funds

## Balance Sheet
## as at 30 September 2021

| | Notes | 2021 £ | 2021 £ | 2020 £ | 2020 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | 9 | | 880,000 | | 880,000 |
| Investments | 10 | | 265,000 | | 265,000 |
| | | | 1,145,000 | | 1,145,000 |
| **Current assets** | | | | | |
| Debtors | 11 | 77,448 | | 45,000 | |
| Cash at Bank and in hand | | 66,919 | | 27,270 | |
| | | 144,367 | | 72,270 | |
| **Creditors** | | | | | |
| Amounts falling due within one year | 12 | (7,170) | | (24,670) | |
| **Net current assets** | | | 137,197 | | 47,600 |
| **Total assets less current liabilities** | | | 1,282,197 | | 1,192,600 |
| **Creditors: amounts falling due after more than one year** | | | - | | - |
| **Net assets** | | | 1,282,197 | | 1,192,600 |
| **Income funds** | | | | | |
| Unrestricted Funds | 13 | | 1,254,056 | | 1,180,195 |
| Restricted Funds | 13 | | 28,141 | | 12,405 |
| | | | £1,282,197 | | £1,192,600 |

Approved by the trustees on 6/6/22

P Goldsmith
**Trustee**

L Cantle
**Trustee**

**Notes to the financial statements**
**for the year ended 30 September 2021**

## 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 incertainties 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.

## Notes to the financial statements
## for the year ended 30 September 2021

### 2 Donations and legacies

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Donations and gifts | 81,434 | 32,409 |

### 3 Activities in furtherance of the charity's activities

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Grants receivable for charitable activities | 68,185 | 18,944 |

### 4 Investment income

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Rental income | 60,000 | 47,665 |
| | 60,000 | 47,665 |

### 5 Other incoming resources

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Gift Aid repayments | 3,658 | 3,998 |
| Sundry income | 58 | 1,651 |
| | 3,716 | 5,649 |

### 6 Total resources expended

| | Staff costs | Other costs | 2021 | 2020 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Charitable expenditure: | | | | |
| Mortgage interest | | | - | 240 |
| Staff costs | 78,461 | | 78,461 | 60,879 |
| Grants to Megacentre activities | | 35,000 | 35,000 | 17,914 |
| Donation to Menshed | | 2,500 | 2,500 | - |
| Fund raising costs | | | - | 144 |
| Management and administration | | 4,007 | 4,007 | 3,048 |
| Support Costs | | 3,770 | 3,770 | 2,983 |
| | 78,461 | 45,277 | 123,738 | 85,208 |

### 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:-

| | 2021 | 2020 |
|---|---|---|
| | Number | Number |
| Youth work, management & Administration | 7 | 6 |

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

**Notes to the financial statements**
**for the year ended 30 September 2021**

## 9 Tangible fixed assets

| | Land and Buildings |
|---|---|
| | £ |
| **Cost** | |
| At 1 October 2020 | 880,000 |
| Additions | - |
| Disposals | - |
| Revaluation | |
| At 30 September 2021 | 880,000 |
| **Depreciation** | |
| At 1 October 2020 | - |
| Charge for year | - |
| Disposals | - |
| At 30 September 2021 | - |
| **Net book value** | |
| At 30 September 2021 | 880,000 |
| At 30 September 2020 | 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

| | £ |
|---|---|
| Cost/valuation at 1 October 2020 | 265,000 |
| Diminution in value | - |
| **Cost/valuation at 30 September 2021** | 265,000 |

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

| Company | Country of registration or incorporation | Class | % |
|---|---|---|---|
| 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:

| | Capital and reserves | Profit/(Loss) for the year |
|---|---|---|
| | £ | £ |
| The Megacentre Rayleigh Ltd | 40,854 | 33,816 |

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.

**Notes to the financial statements**
**for the year ended 30 September 2021**

### 11 Debtors

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Amounts owed by group undertaking | 76,863 | 45,000 |
| Gift Aid Debtor | 585 | - |
| | 77,448 | 45,000 |

### 12 Creditors: amounts falling due within one year

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Accruals and deferred income | 1,170 | 1,170 |
| Interest Free Loans | 6,000 | 23,500 |
| | 7,170 | 24,670 |

### 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 | 1,170 | 115,056 | 28,141 | 144,367 |
| Creditors: amounts falling due within one year | (1,170) | (6,000) | | (7,170) |
| | - | 1,254,056 | 28,141 | 1,282,197 |

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.

**Notes to the financial statements**
**for the year ended 30 September 2021**

## 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 Barnardos, 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 £60,000 from The Megacentre Rayleigh Ltd, its subsidiary undertaking.

Grants totalling £35,000 (2020 - £17,914) were made to The Megacente Rayleigh Ltd to support its activities.

At the year end, Active Christian Trust was owed £76,863 (2020- £45,000) by The Megacentre Rayleigh Ltd. No interest is receivable on this debt and there is no fixed repayment schedule.

**ACTIVE CHRISTIAN TRUST (THE MEGACENTRE)**

England & Wales - Charity number 1015452

# Accounts

*For internal purposes only*

# ACTIVE CHRISTIAN TRUST

## TRUSTEES' REPORT AND FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 SEPTEMBER 2020

**Charity Number 1015452**

# ACTIVE CHRISTIAN TRUST

*For internal purposes only*

## Contents

# ACTIVE CHRISTIAN TRUST

*For internal purposes only*

## Legal and Administrative Information

| | |
|---|---|
| **Trustees** | L Cantle<br>P Goldsmith<br>S Dunlop<br>M Hughes (Resigned 30.01.21)<br>C Hawtreee (Resigned 09.03.20)<br>L Dobson (Appointed 12.06.20)<br>F Chapman (Appointed 23.01.21) |
| **Charity Number** | 1015452 |
| **Principal address** | 7-9 Brook Road<br>Rayleigh<br>Essex<br>SS6 7UT |
| **Independent Examiners** | Connah Goldsworthy<br>12 Station Court<br>Station Approach<br>Wickford<br>Essex<br>SS11 7AT |

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

**Annual Report for the Year ending 30th September 2020**

The 2020/21 financial year has literally been a year of two halves due to the COVID-19 epidemic that has had a huge impact on the charity and its trading subsidiary. The first part of this report covers the normal activities and situation before the COVID-19 restrictions came into force.

## 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 centre sessions; a Dads 'n' Kids Club; special needs groups sessions for young people; Parentalk Parenting programmes; over-50's sessions; Family Fun House sessions for families with additional needs; XL Mentoring programme with 20 trained mentors; Sensory Room babies' activities; music practice; dance; drama; and mothers & toddlers groups. External groups and local charities also make good use of the facilities of the Centre.

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

Besides all the trading company operational staff, the Trust employs both full-time and part-time Youth Workers, and both full-time and part-time 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. (Subsequent to the financial year-end, new programmes have been initiated in respect of wellbeing and mental health, and counselling services are being provided in two local senior schools. This is expected to expand into other schools.)

## Financing and the relationship with The MegaCentre Rayleigh Ltd

The Trust is governed by a board of trustees that meet regularly to discuss its activities and to provide direction and leadership. 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. 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.

Significantly, the freehold of the property at 7-9 Brook Road, Rayleigh is now mortgage-free with effect from April 2020, and the Trust owns the freehold. Under an agreement with The MegaCentre Rayleigh Ltd, the recreational equipment and other assets in the building are owned by The MegaCentre Rayleigh Ltd. The equipment serves both the purposes of The MegaCentre Rayleigh Ltd and those of the Trust, and the Trust makes a payment to The MegaCentre Rayleigh Ltd for its use of those assets. The trustees and The MegaCentre Rayleigh Ltd directors' aim is for The MegaCentre Rayleigh Ltd 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.

**Review of activities and the impact of COVID-19.**

During the first half of the year, the Trust continued to work on expanding the reach of the Trust into the community, raising its profile, and increasing its programme of community projects.

The S-Kape youth centre still provides a safe haven for young people of the area with a free admission policy to the youth centre. The youth work is led by two full-time Youth Development Workers, with sessional support, but also supported by volunteers. The trustees are grateful for the time and commitment they collectively invest in the young people. As culture changes, the youth centre team continues to review the facilities and activities that it offers so they remain relevant to the lives of the young people that it seeks to serve.

The Dads 'n' Kids Club continues to prove very popular and beneficial, and the trustees are grateful to the individuals who have provided much of the funding for the running of this activity. Our Family Support Workers are invaluable members of the Centre team and are actively involved in the Strengthening Families programme, Family Fun House, Parentalk courses, The Mix, plus a growing amount of individual family support work. Schools and Social Services are now often the source of referrals for this important work.

The theatre is used for a wide range of community sports and social activities and is a popular venue for public events, including community cinema. The popularity of the Sensory Room has grown significantly and is a particular attraction for mothers with very young children, especially for those with disabilities that can prevent them from taking part in the more physical activities that the Centre offers.

The Trading company activities were effectively suspended completely with effect from 20th March 2020 due to the COVID-19 restrictions. All trading income ceased immediately and a substantial amount of customer deposits were required to be refunded. With incredible timing, the last payment to pay off the mortgage for the freehold purchase was made on the 25th March 2020. Subsequently, in view of the suspension of trading, the Trust allowed the trading company to suspend payment of rent with no specific requirement to repay any shortfall in the future. An appeal to our supporter base provided financial gifts to the Trust of £11,500 including gift-aid and a further £23,500 in loans repayable interest-free for up to 3 years. A Bounce Back Loan of £50,000 from HSBC under the Government scheme was successfully applied for by the trading company to provide a fall-back support cushion. Local and national Government support has been received in the form of premises-based grants and furlough payments for staff, and these have been crucial in helping to maintain financial stability. Although a limited re-opening of activities was permitted for part of the year, this was at a considerably reduced level due to the COVID restrictions in place. Although most regular staff were retained, it was necessary to implement several redundancies to reduce non-sustainable costs. Despite the restrictions, crucial support to a number of vulnerable families has continued throughout the period through our Family Support team.

An important development initiated shortly after the start of the COVID restrictions in March 2020 has been the provision of a Community Response Hub based at the Megacentre. In conjunction with Rochford District Council in particular, plus church organisations, local councillors, and other community partners, a 7 days-per-week online and telephone response hub has been operating continuously to date. With a team of volunteers, a wide range of services have been provided including advice, delivery of food parcels, collection and delivery of prescription medications etc. The Community Response Hub delivered at least **183,500** "hits" per week to local residents on social media multiple times. This was weekly through the course of the project. (Subsequent to the financial year-end, the Community Response Hub has expanded to form part of a Community Resilience Hub based at the Megacentre whereby the office facilities have been developed to provide fully-equipped accommodation for other partner organisations, such as Citizens Advice Bureau, to have a base at the Centre. The Hopeworx Food Bank has also re-located to the Centre with a greatly increased working space. The Centre has also been used as a busy lateral-flow COVID testing centre for a 4-month period, arranged in conjunction with Essex County Council.)

**Financial Review**
Unrestricted income for the year was £76,432 (2019: £127,224) and, as in previous years, the majority of the income was received in the form of rental income paid by The Megacentre Rayleigh Ltd for use of the building. This combination of income and expenditure resulted in net incoming resources of £39,664 (2019: £57,196) for the year.

Restricted funds, which have been provided to ACT for specific purposes, saw income of £28,236 (2019: £51,132) and expenditure of £48,440 (2019: £28,625). The total balance of restricted funds held at the end of the year to 30.9.20 was £12,405 (2019: £24,695).

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.

**Summary**
The Trustees are very thankful to those organisations 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. Despite the tremendous 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 18/6/21

L. Cantle – Trustee

## 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 2020**

---

I report on the accounts of the trust for the year ended 30 September 2020, 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 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.

..........................................

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

12 Station Court
Station Approach
Wickford
Essex
SS11 7AT

18/06/2021
**Dated**

# ACTIVE CHRISTIAN TRUST

## Statement of Financial Activities
## for the year ended 30 September 2020

### SUMMARY INCOME AND EXPENDITURE ACCOUNT

| | Notes | Unrestricted * funds £ | Restricted funds £ | Total 2020 £ | Total 2019 £ |
|---|---|---|---|---|---|
| **INCOMING RESOURCES** | | | | | |
| Donations & legacies | 2 | 18,305 | 14,104 | 32,409 | 40,293 |
| Activities in furtherance of the charity's objectives | 3 | 4,813 | 14,132 | 18,945 | 20,193 |
| Investment Income | 4 | 47,665 | - | 47,665 | 114,396 |
| Other incoming resources | 5 | 5,649 | - | 5,649 | 3,474 |
| **Total Income** | | 76,432 | 28,236 | 104,668 | 178,356 |
| **RESOURCES EXPENDED** | | | | | |
| **Cost of generating funds** | | | | | |
| Fundraising and publicity | | 144 | - | 144 | 3,818 |
| **Charitable expenditure** | | | | | |
| Costs of activities in furtherance of the charity's objects: | | | | | |
| Mortgage Interest | | 240 | - | 240 | 1,570 |
| Staff costs | | 32,916 | 27,963 | 60,879 | 83,965 |
| Grants to Megacentre activities | | - | 17,914 | 17,914 | - |
| Management and administration | | 3,048 | - | 3,048 | 4,670 |
| Support Costs | | 420 | 2,563 | 2,983 | 4,631 |
| **Total resources expended** | 6 | 36,768 | 48,440 | 85,208 | 98,654 |
| **Net incoming resources before transfers** | | 39,664 | (20,204) | 19,460 | 79,703 |
| Transfers between funds | | (7,914) | 7,914 | - | - |
| **Net incoming resources / (resources expended) before other recognised gains and losses** | | 31,750 | (12,290) | 19,460 | 79,703 |
| Loss on revaluation of Fixed Asset Investment | 10 | - | - | - | |
| **Net movement in funds** | | 31,750 | (12,290) | 19,460 | 79,703 |
| Fund balances at 1 October 2019 | | 1,148,445 | 24,695 | 1,173,140 | 1,093,437 |
| Fund balances at 30 September 2020 | | 1,180,195 | 12,405 | 1,192,600 | 1,173,140 |

* unrestricted funds includes designated funds

# ACTIVE CHRISTIAN TRUST

## Balance Sheet
### as at 30 September 2020

| | Notes | 2020 £ | 2020 £ | 2019 £ | 2019 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | 9 | | 880,000 | | 880,000 |
| Investments | 10 | | 265,000 | | 265,000 |
| | | | 1,145,000 | | 1,145,000 |
| **Current assets** | | | | | |
| Debtors | 11 | 45,000 | | 15,000 | |
| Prepayments | | - | | - | |
| Cash at Bank and in hand | | 27,270 | | 37,755 | |
| | | 72,270 | | 52,755 | |
| **Creditors** | | | | | |
| Amounts falling due within one year | 12 | (24,670) | | (24,615) | |
| **Net current assets** | | | 47,600 | | 28,140 |
| **Total assets less current liabilities** | | | 1,192,600 | | 1,173,140 |
| **Creditors: amounts falling due after more than one year** | | | - | | - |
| **Net assets** | | | £1,192,600 | | £1,173,140 |
| **Income funds** | | | | | |
| Unrestricted Funds | 13 | | 1,180,195 | | 1,148,445 |
| Restricted Funds | 13 | | 12,405 | | 24,695 |
| | | | £1,192,600 | | £1,173,140 |

Approved by the trustees on 18/6/21

P Goldsmith
**Trustee**

L Cantle
**Trustee**

## Notes to the financial statements
## for the year ended 30 September 2020

### 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 incertainties 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.

## Notes to the financial statements
## for the year ended 30 September 2020

### 2 Donations and legacies

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Donations and gifts | 32,409 | 40,293 |

### 3 Activities in furtherance of the charity's activities

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Grants receivable for charitable activities | 18,944 | 20,193 |
| | 18,944 | 20,193 |

### 4 Investment income

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Rental income | 47,665 | 114,396 |
| Bank interest | - | - |
| | 47,665 | 114,396 |

### 5 Other incoming resources

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Gift Aid repayments | 3,998 | - |
| Sundry income | 1,651 | 3,474 |
| | 5,649 | 3,474 |

### 6 Total resources expended

| | Staff costs | Other costs | 2020 | 2019 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Charitable expenditure: | | | | |
| Mortgage interest | | 240 | 240 | 1,570 |
| Staff costs | 60,879 | - | 60,879 | 83,964 |
| Grants to Megacentre activities | | 17,914 | 17,914 | - |
| Fund raising costs | | 144 | 144 | 3,818 |
| Management and administration | | 3,048 | 3,048 | 4,670 |
| Support Costs | | 2,983 | 2,983 | 4,631 |
| | 60,879 | 24,329 | 85,208 | 98,653 |

### 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:-

| | 2020 | 2019 |
|---|---|---|
| | Number | Number |
| Youth work, management & Administration | 6 | 6 |

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

**Notes to the financial statements**
**for the year ended 30 September 2020**

### 9 Tangible fixed assets

| | Land and Buildings £ |
|---|---|
| **Cost** | |
| At 1 October 2019 | 880,000 |
| Additions | - |
| Disposals | - |
| Revaluation | |
| At 30 September 2020 | 880,000 |
| **Depreciation** | |
| At 1 October 2019 | - |
| Charge for year | - |
| Disposals | - |
| At 30 September 2020 | - |
| **Net book value** | |
| At 30 September 2020 | 880,000 |
| At 30 September 2019 | 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

| | £ |
|---|---|
| Cost/valuation at 1 October 2019 | 265,000 |
| Diminution in value | - |
| **Cost/valuation at 30 September 2020** | 265,000 |

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

| Company | Country of registration or incorporation | Class | % |
|---|---|---|---|
| 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:

| | Capital and reserves £ | Profit/(Loss) for the year £ |
|---|---|---|
| The Megacentre Rayleigh Ltd | 7,038 | (16,966) |

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

**Notes to the financial statements**
**for the year ended 30 September 2020**

## 11 Debtors

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Amounts owed by group undertaking | 45,000 | 15,000 |
| | | - |
| | 45,000 | 15,000 |

## 12 Creditors: amounts falling due within one year

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Mortgage | - | 23,505 |
| Accruals and deferred income | 1,170 | 1,110 |
| Interest Free Loans | 23,500 | - |
| | 24,670 | 24,615 |

| | | |
|---|---|---|
| Loan maturity analysis | | |
| Debt due in one year or less | - | 23,505 |
| Between one and two years | - | - |
| In more than two years but not more than five years | - | - |
| | - | 23,505 |

The mortgage was secured by a fixed charge in favour of West Bromwich Building Society over the Trust's property. The original loan and the new loan of £205,000 (drawn down in July 2008) was repaid in the year.

## 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 | 1,170 | 58,695 | 12,405 | 72,270 |
| Creditors: amounts falling due within one year | (1,170) | (23,500) | . | (24,670) |
| | - | 1,180,195 | 12,405 | 1,192,600 |

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.

**Notes to the financial statements**
**for the year ended 30 September 2020**

## 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 Barnardos, 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 £47,665 (2019- £114,396) from The Megacentre Rayleigh Ltd, its subsidiary undertaking, for rent of the premises from which the subsidiary operates.

Grants totalling £17,914 were made to The Megacente Rayleigh Ltd to support the activities of the company.

At the year end, Active Christian Trust was owed £45,000 (2019- £15,000) by The Megacentre Rayleigh Ltd This debtor is the net effect of loans for expenditure paid on behalf of the company and the increase in the issued share capital in The Megacentre Rayleigh Ltd. No interest is receivable on this debt and there is no fixed repayment schedule.