

REGISTERED COMPANY NUMBER: 04792839 (England and Wales)  
REGISTERED CHARITY NUMBER: 1099434

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**  
**FOR**  
**THE RHEMA MISSION**

**THE RHEMA MISSION**

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**FOR THE YEAR ENDED 30 JUNE 2022**

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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

- a) To advance the Christian Religion.
- b) To relieve persons in Uganda who are in need, hardship and distress.
- c) To promote education in accordance with the principals of the tenets of the christian faith by establishing and maintaining a Church, Bible School, Day School and Health Centre.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

- Continuation of renovation & improvements made to Rode Heath Chapel.
- Pastoral support given to both Church members & village residents, including telephone contact & help with transport to medical appointments & shopping.
- Supporting the homeless charity in Stoke on Trent with knitted items from Knit & Natter Group to be distributed to the homeless to help them keep warm.
- Raising awareness of the Church & inviting local people to engage with services & special events via email, local groups on social media & our own social media groups.
- Facilitated community carol singing around the Christmas tree in Rode Heath, including provision of carol sheets & sound system to play backing tracks for carols.
- Easter Trail around village organised for families & children to participate, with prizes for winners.
- Easter Family Funday (free event) for the community including games, crafts & activities for all the family.
- Summer Family Funday (free event) for the community including bouncy castle, soft play, crafts, games & activities for all the family.
- Patch's Pumpkin Party - Halloween alternative (free event) to celebrate everything that is good, inviting families to drop in for some positive fun & games in a safe space.
- 'The Christmas Story' (free event) for the community including crafts, gifts, soft play, Christmas themed drama, & opportunity to interact with animals from the Mini Mobile Farm.
- Acting as local drop-off point for Alsager & District Foodbank & active involvement of our members into the operation of the charity & donations of food items.
- Knit and Natter group meeting on a bi-weekly basis, open to all members of the community to provide friendship & support. Knitted items made & donated to homeless charity.
- Little Tots group started in September 2021 & is ongoing on a weekly basis, providing a place for parents/grandparents to bring their babies or toddlers to interact with each other, along with friendship & support for the adults.
- Suffering Church Sunday event, raising awareness of the plight of persecuted Christians around the world. Raising funds for Barnabas Fund Charity, bringing aid & relief to people all over the world who suffer for their Christian faith.
- Collection point for toiletries & sweet treats for Afghan refugees, both adults & children, who arrived in the UK & were being housed in local hotel - Several drop offs to local coordinator to be passed on.
- Support sent to Christian Ministry in Israel reaching out to Arabs & Jews.
- Provided toilet facilities at Rode Heath Chapel for a community event in Chapel Lane, in aid of the North West Air Ambulance.
- Conducted Dedication of Children Services for local families.
- Sunday Morning Services at Rode Heath Chapel which were also lived streamed on YouTube to support those unable to get along in person or who wanted to watch around the world.
- Weekly Zoom meetings to enable folks to remain connected & supported.
- School Assemblies conducted every half term at Whitegate Primary School near Northwich, Cheshire.

**FINANCIAL REVIEW**

**Reserves policy**

The Trustees have reviewed the Charity's needs for reserves in line with guidance issued by the Charity Commission. The Trustees meet on a quarterly basis. Income and Expenditure is monitored on a regular basis to ensure they are adequate for the Charity's needs.

**General Overview of the year**

The income of the charity amounted to £36,321 (2021 - £32,306) .  
Expenditure amounted to £38,093 (2021- £33,810).

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**FUTURE PLANS**

- Senior Citizens Club.
- Development of Fellowship & Support Groups for men & the elderly.
- Development of work into local schools.
- Children's Holiday Club.
- Youth group to meet the needs of the young people in the church and the area.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is constituted as a company, limited by guarantee and is therefore governed by a Memorandum and Articles of Association dated 9 June, 2003.

**Recruitment and appointment of new trustees**

The charity seeks the appointment of new Trustees from persons who share the same ethos seeking to identify those considered suitable to provide a balance of skills and strengths.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04792839 (England and Wales)

**Registered Charity number**

1099434

**Registered office**

18 Heath Avenue  
Rode Heath  
STOKE-ON-TRENT  
ST7 3RY

**Trustees**

Mr S King  
Mrs. A King  
Rev. D. Scoffins (deceased 25.10.21)  
Mrs. A Scoffins  
Mrs. A James  
Mrs J L Ashton  
Mr C S Ashton  
Mrs E Lin (appointed 4.9.22)  
Mr K Lin (appointed 4.9.22)  
Miss A Scoffins (appointed 4.9.22)

**Company Secretary**

Mr S King

**Independent Examiner**

Miss C. M. Tams  
F.C.A  
Smethurst & Co LLP  
12 Abbey Road  
GRIMSBY  
DN32 0HL

**PUBLIC BENEFIT**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit and complied with section 17 (5) of the 2011 Charities Act when reviewing the aims and objectives prior to planning and developing activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

**TRUSTEES' RESPONSIBILITY STATEMENT**

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

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**TRUSTEES' RESPONSIBILITY STATEMENT - continued**

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 27 March 2023 and signed on its behalf by:

Mr S King - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE RHEMA MISSION**

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**Independent examiner's report to the trustees of The Rhema Mission ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Miss C. M. Tams  
F.C.A  
Smethurst & Co LLP  
12 Abbey Road  
GRIMSBY  
DN32 0HL

27 March 2023

**THE RHEMA MISSION**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	Notes	Unrestricted fund £	Restricted funds £	30.6.22 Total funds £	30.6.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		32,059	4,262	36,321	32,306
		<u>32,059</u>	<u>4,262</u>	<u>36,321</u>	<u>32,306</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Core		36,859	1,234	38,093	33,810
		<u>36,859</u>	<u>1,234</u>	<u>38,093</u>	<u>33,810</u>
<b>NET INCOME/(EXPENDITURE)</b>		(4,800)	3,028	(1,772)	(1,504)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		166,436	1,034	167,470	168,974
		<u>166,436</u>	<u>1,034</u>	<u>167,470</u>	<u>168,974</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>161,636</u>	<u>4,062</u>	<u>165,698</u>	<u>167,470</u>

The notes form part of these financial statements

**BALANCE SHEET**  
**30 JUNE 2022**

	Notes	Unrestricted fund £	Restricted funds £	30.6.22 Total funds £	30.6.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	145,469	-	145,469	148,405
<b>CURRENT ASSETS</b>					
Debtors	8	1,400	-	1,400	996
Cash at bank		17,715	4,262	21,977	20,356
		<u>19,115</u>	<u>4,262</u>	<u>23,377</u>	<u>21,352</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(2,948)	(200)	(3,148)	(2,287)
<b>NET CURRENT ASSETS</b>		<u>16,167</u>	<u>4,062</u>	<u>20,229</u>	<u>19,065</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>161,636</u>	<u>4,062</u>	<u>165,698</u>	<u>167,470</u>
<b>NET ASSETS</b>		<u>161,636</u>	<u>4,062</u>	<u>165,698</u>	<u>167,470</u>
<b>FUNDS</b>	12				
Unrestricted funds				161,636	166,436
Restricted funds				<u>4,062</u>	<u>1,034</u>
<b>TOTAL FUNDS</b>				<u>165,698</u>	<u>167,470</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27 March 2023 and were signed on its behalf by:

Mr S King - Trustee



## THE RHEMA MISSION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% Straight Line
Plant and machinery	- 25% Reducing Balance
Fixtures and fittings	- 25% Reducing Balance
Computer equipment	- 33% Straight Line

Included in freehold property is land of £50,000 which is not depreciated.

The cost of minor additions of less than £250 are not capitalised.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. GRANTS PAYABLE

	30.6.22	30.6.21
	£	£
Core	197	514
	<u>          </u>	<u>          </u>
The total grants paid to institutions during the year was as follows:		
	30.6.22	30.6.21
	£	£
Other Institutions	140	120
	<u>          </u>	<u>          </u>

**THE RHEMA MISSION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**2. GRANTS PAYABLE - continued**

The total grants paid to individuals during the year was as follows:

	30.6.22	30.6.21
	£	£
Other Individuals	57	394
	<u>57</u>	<u>394</u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	30.6.22	30.6.21
	£	£
Independent examiner fee	809	784
Depreciation - owned assets	2,936	2,976
Deficit on disposal of fixed assets	-	90
	<u>-</u>	<u>90</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

	30.6.22	30.6.21
	£	£
Trustees' salaries	20,556	20,586
	<u>20,556</u>	<u>20,586</u>

Trustees salaries relate to employment services provided by Mr. S and Mrs. A. King.

	£	£	30.06.22	30.06.2021
	S King	A King	£	£
	Total	Total	Total	Total
Trustees' salaries	10,278	10,278	20,556	20,586
	<u>10,278</u>	<u>10,278</u>		

**Trustees' expenses**

	30.6.22	30.6.21
	£	£
Trustees' expenses	2,573	1,666
	<u>2,573</u>	<u>1,666</u>

Trustees expenses are reimbursements for employment related expenses to Mr S King.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	30.6.22	30.6.21
	2	2
Core	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

**THE RHEMA MISSION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2022**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	32,052	254	32,306
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Core	33,590	220	33,810
<b>NET INCOME/(EXPENDITURE)</b>	(1,538)	34	(1,504)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	167,974	1,000	168,974
<b>TOTAL FUNDS CARRIED FORWARD</b>	166,436	1,034	167,470

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 July 2021 and 30 June 2022	164,631	7,307	6,599	870	179,407
<b>DEPRECIATION</b>					
At 1 July 2021	18,500	5,785	6,211	506	31,002
Charge for year	2,293	381	97	165	2,936
At 30 June 2022	20,793	6,166	6,308	671	33,938
<b>NET BOOK VALUE</b>					
At 30 June 2022	143,838	1,141	291	199	145,469
At 30 June 2021	146,131	1,522	388	364	148,405

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.22 £	30.6.21 £
Other debtors	1,400	996

**THE RHEMA MISSION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.22	30.6.21
	£	£
Bank loans and overdrafts (see note 10)	200	-
Social security and other taxes	24	44
Other creditors	730	702
Trustees balances	2,194	1,541
	<u>3,148</u>	<u>2,287</u>

**10. LOANS**

An analysis of the maturity of loans is given below:

	30.6.22	30.6.21
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>200</u>	<u>-</u>

**11. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	30.6.22	30.6.21
	£	£
Within one year	432	432
Between one and five years	432	864
	<u>864</u>	<u>1,296</u>

**12. MOVEMENT IN FUNDS**

	At 1.7.21	Net movement in funds	At 30.6.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	166,436	(4,800)	161,636
<b>Restricted funds</b>			
Special Projects	1,034	3,028	4,062
<b>TOTAL FUNDS</b>	<u>167,470</u>	<u>(1,772)</u>	<u>165,698</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	32,059	(36,859)	(4,800)
<b>Restricted funds</b>			
Special Projects	4,262	(1,234)	3,028
<b>TOTAL FUNDS</b>	<u>36,321</u>	<u>(38,093)</u>	<u>(1,772)</u>

**THE RHEMA MISSION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.7.20 £	Net movement in funds £	At 30.6.21 £
<b>Unrestricted funds</b>			
General fund	167,974	(1,538)	166,436
<b>Restricted funds</b>			
Special Projects	1,000	34	1,034
<b>TOTAL FUNDS</b>	<u>168,974</u>	<u>(1,504)</u>	<u>167,470</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	32,052	(33,590)	(1,538)
<b>Restricted funds</b>			
Special Projects	34	-	34
Donations	220	(220)	-
	<u>254</u>	<u>(220)</u>	<u>34</u>
<b>TOTAL FUNDS</b>	<u>32,306</u>	<u>(33,810)</u>	<u>(1,504)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.20 £	Net movement in funds £	At 30.6.22 £
<b>Unrestricted funds</b>			
General fund	167,974	(6,338)	161,636
<b>Restricted funds</b>			
Special Projects	1,000	3,062	4,062
<b>TOTAL FUNDS</b>	<u>168,974</u>	<u>(3,276)</u>	<u>165,698</u>

**THE RHEMA MISSION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	64,111	(70,449)	(6,338)
<b>Restricted funds</b>			
Special Projects	4,296	(1,234)	3,062
Donations	220	(220)	-
	<u>4,516</u>	<u>(1,454)</u>	<u>3,062</u>
<b>TOTAL FUNDS</b>	<u>68,627</u>	<u>(71,903)</u>	<u>(3,276)</u>

**Restricted Funds**

The Missions fund provides support in Uganda for Primary Schools & Church/Community Centres and generally relieve people in Uganda who are in need, hardship & distress.

The Building fund became the special projects fund during the year. It receives donations for the improvement of premises and for any special events for the local church, to be spent at the Trustees discretion. There was £4,062 in hand at the year end, which will be spent after 30.06.22.

**13. RELATED PARTY DISCLOSURES**

Amounts donated to The Rhema Mission during the year by trustees were £4,250 (2021 -£5,876).