

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 2023
FOR
THE RHEMA MISSION

THE RHEMA MISSION

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FOR THE YEAR ENDED 30 JUNE 2023

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2023

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 2023. 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 to Rode Heath Chapel.
- Pastoral support given to both Church members & village residents, including home visits, telephone contact & help with transport to medical appointments & shopping.
- 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 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. Pastoral support offered & provided to group members.
- Supporting homeless charity in Stoke on Trent with knitted items from Knit & Natter Group to be distributed to the homeless to help them keep warm.
- Woolen hats knitted for new born babies & donated to local maternity unit.
- Little Tots Baby & Toddler Group meeting 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.
- Weekly Open House Meetings alternating between prayer meetings & bible studies followed by refreshments open to all who would like to attend.
- Suffering Church Sunday event, raising awareness of the plight of persecuted Christians around the world. Special offering taken up for the work of Barnabas Aid Charity, bringing aid & relief to people all over the world who suffer for their Christian faith.
- Chapel opened on the day after the death of Queen Elizabeth II for private prayer & a book of condolence made available to our community to sign.
- Service of Remembrance for Queen Elizabeth II held, & our local community invited to attend.
- Financial support sent on two occasions to Christian Ministry taking aid & relief to injured & displaced people in Ukraine.
- Service to commemorate the coronation of King Charles III held, followed by a community lunch at the Chapel.
- Sunday morning services at Rode Heath Chapel which were also lived streamed or recorded & uploaded to YouTube to support those unable to get along in person or who wanted to watch around the world.
- School assemblies conducted every half term at Whitegate Primary School near Northwich, Cheshire.
- Commemorative new testaments given to all pupils & staff at Whitegate School to mark the coronation of King Charles III.

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 £35,697 (2022- £36,321) .

Expenditure amounted to £42,466 (2022- £38,093).

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2023

FUTURE PLANS

- Senior Citizens Group.
- 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
Mrs. A Scoffins
Mrs. A James
Mrs J L Ashton
Mr C S Ashton
Mrs E Lin (appointed 4.9.22) (resigned 30.7.23)
Mr K Lin (appointed 4.9.22) (resigned 30.7.23)
Miss A Scoffins (appointed 4.9.22)

Company Secretary

Mr S King

Independent Examiner

Miss C. M. Tams
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 2023

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 and signed on its behalf by:

.....
Mr S King - Trustee

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

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 2023.

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

Smethurst & Co LLP
12 Abbey Road
GRIMSBY
DN32 0HL

Date:

THE RHEMA MISSION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2023**

	Notes	Unrestricted fund £	Restricted funds £	30.6.23 Total funds £	30.6.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		32,713	2,975	35,688	36,321
Investment income	2	-	9	9	-
Total		<u>32,713</u>	<u>2,984</u>	<u>35,697</u>	<u>36,321</u>
EXPENDITURE ON					
Charitable activities					
Core		<u>37,653</u>	<u>4,813</u>	<u>42,466</u>	<u>38,093</u>
NET INCOME/(EXPENDITURE)		(4,940)	(1,829)	(6,769)	(1,772)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>161,636</u>	<u>4,062</u>	<u>165,698</u>	<u>167,470</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>156,696</u></u>	<u><u>2,233</u></u>	<u><u>158,929</u></u>	<u><u>165,698</u></u>

BALANCE SHEET
30 JUNE 2023

	Notes	Unrestricted fund £	Restricted funds £	30.6.23 Total funds £	30.6.22 Total funds £
FIXED ASSETS					
Tangible assets	8	142,936	-	142,936	145,469
CURRENT ASSETS					
Debtors	9	1,071	-	1,071	1,400
Cash at bank		17,129	2,233	19,362	21,777
		<u>18,200</u>	<u>2,233</u>	<u>20,433</u>	<u>23,177</u>
CREDITORS					
Amounts falling due within one year	10	(4,440)	-	(4,440)	(2,948)
NET CURRENT ASSETS		<u>13,760</u>	<u>2,233</u>	<u>15,993</u>	<u>20,229</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>156,696</u>	<u>2,233</u>	<u>158,929</u>	<u>165,698</u>
NET ASSETS		<u>156,696</u>	<u>2,233</u>	<u>158,929</u>	<u>165,698</u>
FUNDS	12				
Unrestricted funds				156,696	161,636
Restricted funds				<u>2,233</u>	<u>4,062</u>
TOTAL FUNDS				<u>158,929</u>	<u>165,698</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 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 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 2023**

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. INVESTMENT INCOME

	30.6.23	30.6.22
	£	£
Interest received	9	-
	<u>9</u>	<u>-</u>

THE RHEMA MISSION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023**

3. GRANTS PAYABLE

	30.6.23	30.6.22
	£	£
Core	1,087	197
	<u> </u>	<u> </u>

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

	30.6.23	30.6.22
	£	£
Other Institutions	575	140
	<u> </u>	<u> </u>

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

	30.6.23	30.6.22
	£	£
Other Individuals	512	57
	<u> </u>	<u> </u>

4. NET INCOME/(EXPENDITURE)

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

	30.6.23	30.6.22
	£	£
Independent examiner fee	859	809
Depreciation - owned assets	2,793	2,936
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

	30.6.23	30.6.22
	£	£
Trustees' salaries	20,400	20,556
	<u> </u>	<u> </u>

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

	£	£	30.06.23	30.06.2022
	S King	A King	£	£
	Total	Total	Total	Total
Trustees' salaries	10,200	10,200	20,400	20,556
	<u>10,200</u>	<u>10,200</u>		

Trustees' expenses

	30.6.23	30.6.22
	£	£
Trustees' expenses	3,400	2,573
	<u> </u>	<u> </u>

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

THE RHEMA MISSION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023**

6. STAFF COSTS

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

	30.6.23	30.6.22
Core	<u>2</u>	<u>2</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

8. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 July 2022	164,631	7,307	6,599	870	179,407
Additions	<u>-</u>	<u>260</u>	<u>-</u>	<u>-</u>	<u>260</u>
At 30 June 2023	<u>164,631</u>	<u>7,567</u>	<u>6,599</u>	<u>870</u>	<u>179,667</u>
DEPRECIATION					
At 1 July 2022	20,793	6,166	6,308	671	33,938
Charge for year	<u>2,293</u>	<u>312</u>	<u>73</u>	<u>115</u>	<u>2,793</u>
At 30 June 2023	<u>23,086</u>	<u>6,478</u>	<u>6,381</u>	<u>786</u>	<u>36,731</u>
NET BOOK VALUE					
At 30 June 2023	<u>141,545</u>	<u>1,089</u>	<u>218</u>	<u>84</u>	<u>142,936</u>
At 30 June 2022	<u>143,838</u>	<u>1,141</u>	<u>291</u>	<u>199</u>	<u>145,469</u>

THE RHEMA MISSION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.23	30.6.22
	£	£
Other debtors	1,071	1,400
	<u>1,071</u>	<u>1,400</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.23	30.6.22
	£	£
Social security and other taxes	-	24
Other creditors	766	730
Trustees balances	3,674	2,194
	<u>4,440</u>	<u>2,948</u>

11. LEASING AGREEMENTS

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

	30.6.23	30.6.22
	£	£
Within one year	432	432
Between one and five years	432	432
	<u>864</u>	<u>864</u>

12. MOVEMENT IN FUNDS

	At 1.7.22	Net movement in funds	At 30.6.23
	£	£	£
Unrestricted funds			
General fund	161,636	(4,940)	156,696
Restricted funds			
Special Projects	4,062	(1,829)	2,233
TOTAL FUNDS	<u>165,698</u>	<u>(6,769)</u>	<u>158,929</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	32,713	(37,653)	(4,940)
Restricted funds			
Missions	575	(575)	-
Special Projects	2,409	(4,238)	(1,829)
	<u>2,984</u>	<u>(4,813)</u>	<u>(1,829)</u>
TOTAL FUNDS	<u>35,697</u>	<u>(42,466)</u>	<u>(6,769)</u>

THE RHEMA MISSION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

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

	At 1.7.21 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	166,436	(9,740)	156,696
Restricted funds			
Special Projects	1,034	1,199	2,233
TOTAL FUNDS	<u>167,470</u>	<u>(8,541)</u>	<u>158,929</u>

THE RHEMA MISSION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023

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 £
Unrestricted funds			
General fund	64,772	(74,512)	(9,740)
Restricted funds			
Missions	575	(575)	-
Special Projects	6,671	(5,472)	1,199
	<u>7,246</u>	<u>(6,047)</u>	<u>1,199</u>
TOTAL FUNDS	<u>72,018</u>	<u>(80,559)</u>	<u>(8,541)</u>

Restricted Funds

The Missions fund provided support to Ukraine Christian ministries with their relief efforts, & Barnabas Fund which supports persecuted Christians around the world, during the year year. We do not currently send funds to Uganda, but this may resume in the future.

The Building fund became the special projects fund during 2022. 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 £2,233 in hand at the year end, which will be spent after 30.06.23.

13. RELATED PARTY DISCLOSURES

Amounts donated to The Rhema Mission during the year by trustees were £6,050 (2022 -£4,250).