

THE ROOFTOP MINISTRIES

England & Wales · Charity number 1152253

Details

Other names VIZ A VIZ MINISTRIES

Status Registered

Legal form Charitable company

Company number [06702046](#)

Registered 2013-06-03

Register [View on the Charity Commission register](#)

Contact

Address 48 Ian Road
Billericay
Essex
CM12 0JZ

Phone 07974648272

Email info@therooftop.org

Website www.therooftop.org

Activities

Objects: FOR THE ADVANCEMENT OF THE CHRISTIAN FAITH BY COMMUNICATING THE GOOD NEWS THROUGH EVANGELISM AND THE TEACHING AND TRAINING OF CHRISTIAN DISCIPLES.

Activities: Promotion of the Christian religion through evangelism and education

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Bangladesh
- Benin
- Bulgaria
- Burundi
- Colombia
- Congo (Democratic Republic)
- Costa Rica
- Czech Republic
- El Salvador
- Germany
- Ghana
- Guinea
- Honduras
- India
- Kenya
- Liberia
- Madagascar
- Malawi
- Namibia
- Nepal
- Nigeria
- Pakistan
- Panama
- Peru
- Romania
- Rwanda
- Sierra Leone
- South Africa
- South Korea
- Tanzania
- Uganda
- United States
- Zambia
- Zimbabwe

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£32,098	£35,886	-	-
2023-12-31	£37,384	£57,790	-	-
2022-12-31	£82,149	£83,371	-	-
2021-12-31	£94,252	£83,876	-	-
2020-12-31	£56,276	£50,919	-	-

Trustees

Name	Role	Appointed
Michael John Burgess	Chair	2016-05-23
Andy Scott-Evans		2014-12-12

THE ROOFTOP MINISTRIES

England & Wales - Charity number 1152253

Accounts

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

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THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees

M J Burgess
A P Scott-Evans

Company registered number

06702046

Charity registered number

1152253

Registered office

48 Ian Road
Billericay
Essex
CM12 0JZ

Accountants

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

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report together with the financial statements of the Company for the 1 January 2024 to 31 December 2024. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

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

Objectives and activities

a. Policies and objectives

The main objective of The Rooftop Ministries is the advancement of the Christian Faith by communicating the good news through evangelism and the teaching and training of Christian Disciples by equipping churches to be more effective in communicating the Christian message to people who have little connection with the church.

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

b. Activities undertaken to achieve objectives

To achieve the objectives we host seminars/workshops with local churches or groups of churches, equipping them to communicate the Christian message. We create a variety of materials that are made available to churches to help them become effective. We speak at Christian churches, gatherings and conferences and work in a close networking relationship with national Christian denominations and ecumenical groups. We also support the above activities in an increasing number of locations worldwide, partnering with local team members, overseen by a global leadership team, supported by an international operations team.

c. Volunteers

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

Achievements and performance

a. Main achievements of the Company

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

Our funds for the ministry are received from individual supporters, large national grant making trusts, smaller grant making trusts and church partners.

Income has fallen over recent years but generous donations were received after the year end which are expected to secure the charity's future as a going concern.

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

a. Going concern

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

b. Reserves policy

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

c. Financial review

The total income for the year was £32,098 (2023: £37,384) and the total expenditure for the year was £35,886 (2023: £57,790).

The unrestricted fund had a deficit of £513 at the year end date (2023: £3,275 surplus).

Structure, governance and management

a. Constitution

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

b. Methods of appointment or election of Trustees

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

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

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Statement of Trustees' responsibilities

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

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



.....
M J Burgess

Trustee

Date: 1st September 2025

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

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

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

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

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

Independent examiner's 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.

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

Signed: 
Stuart Harrison FCA

Dated: 2/9/2025

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

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	12,971	19,127	32,098	37,384
Total income		<u>12,971</u>	<u>19,127</u>	<u>32,098</u>	<u>37,384</u>
Expenditure on:					
Charitable activities	5	<u>25,625</u>	<u>10,261</u>	<u>35,886</u>	<u>57,790</u>
Net (expenditure)/income before taxation		<u>(12,654)</u>	<u>8,866</u>	<u>(3,788)</u>	<u>(20,406)</u>
Net (expenditure)/income		<u>(12,654)</u>	<u>8,866</u>	<u>(3,788)</u>	<u>(20,406)</u>
Transfers between funds	11	12,654	(12,654)	-	-
Net movement in funds		<u>-</u>	<u>(3,788)</u>	<u>(3,788)</u>	<u>(20,406)</u>
Reconciliation of funds:					
Total funds brought forward		225	3,275	3,500	23,906
Net movement in funds		-	(3,788)	(3,788)	(20,406)
Total funds carried forward		<u>225</u>	<u>(513)</u>	<u>(288)</u>	<u>3,500</u>

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 £	2023 £
Fixed assets		-	-
Current assets			
Debtors	9	686	3,671
Cash at bank and in hand		526	1,563
		<u>1,212</u>	<u>5,234</u>
Creditors: amounts falling due within one year	10	<u>(1,500)</u>	<u>(1,734)</u>
Net current liabilities / assets		<u>(288)</u>	<u>3,500</u>
Total assets less current liabilities		<u>(288)</u>	<u>3,500</u>
Total net assets		<u><u>(288)</u></u>	<u><u>3,500</u></u>
Charity funds			
Restricted funds	11	225	225
Unrestricted funds	11	(513)	3,275
Total funds		<u><u>(288)</u></u>	<u><u>3,500</u></u>

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

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

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

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

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



M J Burgess

Trustee

Date: 1st September 2025

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. General information

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

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

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 Income

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

2.3 Expenditure

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

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

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

All expenditure is inclusive of irrecoverable VAT.

2.4 Debtors

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

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

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

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

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

2.7 Financial instruments

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

2.8 Fund accounting

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

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

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

3. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Donations	12,971	19,127	32,098
	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations	12,800	24,584	37,384

4. Analysis of grants

	Grants to Institutions 2024 £	Total funds 2024 £
Grants, Promotion of the Christian Religion	1,200	1,200
	<i>Grants to Institutions 2023 £</i>	<i>Total funds 2023 £</i>
Grants, Promotion of the Christian Religion	1,200	1,200

The Company has made the following material grants to institutions during the year:

	2024 £	2023 £
Name of institution		
The Girls Brigade	1,200	1,200
	1,200	1,200

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

5. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £
Promotion of the Christian Religion	25,625	10,261	35,886
	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total 2023 £</i>
Promotion of the Christian Religion	20,121	37,669	57,790

6. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Grant funding of activities 2024 £	Support costs 2024 £	Total funds 2024 £
Promotion of the Christian Religion	33,186	1,200	1,500	35,886
	<i>Activities undertaken directly 2023 £</i>	<i>Grant funding of activities 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Promotion of the Christian Religion	54,766	1,200	1,824	57,790

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

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

	<i>Promotion of the Christian Religion 2023 £</i>	<i>Total funds 2023 £</i>
Africa Pioneers	60	60
Consultancy	44,717	44,717
Travel and subsistence	7,636	7,636
Computer costs and academy website production	2,060	2,060
Postage and stationery	97	97
Administration	196	196
	<u>54,766</u>	<u>54,766</u>

Analysis of support costs

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

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

6. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Promotion of the Christian Religion 2023 £</i>	<i>Total funds 2023 £</i>
Accountancy	1,824	1,824

7. Independent examiner's remuneration

	2024 £	2023 £
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	1,500	1,734

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 December 2024, no Trustee expenses have been incurred (2023 - £NIL).

9. Debtors

	2024 £	2023 £
Due within one year		
Prepayments and accrued income	686	3,671
	686	3,671

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

10. Creditors: Amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>1,500</u>	<u>1,734</u>

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

11. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2024 £
Unrestricted funds					
General Fund	3,275	19,127	(10,261)	(12,654)	(513)
Restricted funds					
Dennis Pethers Support Fund	-	12,971	(25,625)	12,654	-
Ben Tucker Support Fund	50	-	-	-	50
Pioneer Fund	60	-	-	-	60
Pigs Might Fly Fund	115	-	-	-	115
	225	12,971	(25,625)	12,654	225
Total of funds	3,500	32,098	(35,886)	-	(288)

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

11. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2023 £</i>
Unrestricted funds					
General Fund	23,741	24,584	(37,669)	(7,381)	3,275
Restricted funds					
Dennis Pethers Support Fund	-	12,680	(20,061)	7,381	-
Ben Tucker Support Fund	50	-	-	-	50
Pioneer Fund	-	120	(60)	-	60
Pigs Might Fly Fund	115	-	-	-	115
	165	12,800	(20,121)	7,381	225
Total of funds	23,906	37,384	(57,790)	-	3,500

12. Summary of funds

Summary of funds - current year

	<i>Balance at 1 January 2024 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2024 £</i>
General funds	3,275	19,127	(10,261)	(12,654)	(513)
Restricted funds	225	12,971	(25,625)	12,654	225
	3,500	32,098	(35,886)	-	(288)

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

12. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2023 £</i>
General funds	23,741	24,584	(37,669)	(7,381)	3,275
Restricted funds	165	12,800	(20,121)	7,381	225
	<u>23,906</u>	<u>37,384</u>	<u>(57,790)</u>	<u>-</u>	<u>3,500</u>

13. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	225	987	1,212
Creditors due within one year	-	(1,500)	(1,500)
Total	<u>225</u>	<u>(513)</u>	<u>(288)</u>

Analysis of net assets between funds - prior period

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Current assets	225	5,009	5,234
Creditors due within one year	-	(1,734)	(1,734)
Total	<u>225</u>	<u>3,275</u>	<u>3,500</u>

14. Related party transactions

During the year trustees and related parties gave a total of £1,330 (2023: £1,740) in donations to the charity.

THE ROOFTOP MINISTRIES
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

15. Post balance sheet events

Shortly after the year end, the charity received a number of significant donations which will enable it to continue to meet its objectives and continue as a going concern.

THE ROOFTOP MINISTRIES

England & Wales - Charity number 1152253

Accounts

THE ROOFTOP MINISTRIES
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UNAUDITED
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees

J M Boucher (resigned 15 December 2023)

M J Burgess

A P Scott-Evans

Company registered number

06702046

Charity registered number

1152253

Registered office

48 Ian Road

Billericay

Essex

CM12 0JZ

Accountants

Venthams

Chartered Accountants

Millhouse

32 - 38 East Street

Rochford

Essex

SS4 1DB

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report together with the financial statements of the Company for the 1 January 2023 to 31 December 2023. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

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

Objectives and activities

a. Policies and objectives

The main objective of The Rooftop Ministries is the advancement of the Christian Faith by communicating the good news through evangelism and the teaching and training of Christian Disciples by equipping churches to be more effective in communicating the Christian message to people who have little connection with the church.

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

b. Activities undertaken to achieve objectives

To achieve the objectives we host seminars/workshops with local churches or groups of churches, equipping them to communicate the Christian message. We create a variety of materials that are made available to churches to help them become effective. We speak at Christian churches, gatherings and conferences and work in a close networking relationship with national Christian denominations and ecumenical groups. We also support the above activities in an increasing number of locations worldwide, partnering with local team members, overseen by a global leadership team, supported by an international operations team.

c. Volunteers

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

Achievements and performance

a. Main achievements of the Company

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

Our funds for the ministry are received from individual supporters, large national grant making trusts, smaller grant making trusts and church partners.

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

a. Going concern

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

b. Reserves policy

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

c. Financial review

The total income for the year was £37,384 (2022: £82,149) and the total expenditure for the year was £57,790 (2022: £83,371).

The unrestricted fund had a surplus of £3,275 at the year end date (2021: £23,741 surplus).

Structure, governance and management

a. Constitution

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

b. Methods of appointment or election of Trustees

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

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

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of Trustees' responsibilities

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

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



.....
M J Burgess

Director

Date: 17/09/2024

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

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

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

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

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

Independent examiner's 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.

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

Signed: 

Dated: 19 September 2024

Stuart Harrison FCA

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

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	12,800	24,584	37,384	82,149
Total income		12,800	24,584	37,384	82,149
Expenditure on:					
Charitable activities	5	20,121	37,669	57,790	83,371
Net expenditure before taxation		(7,321)	(13,085)	(20,406)	(1,222)
Net expenditure		(7,321)	(13,085)	(20,406)	(1,222)
Transfers between funds	11	7,381	(7,381)	-	-
Net movement in funds		60	(20,466)	(20,406)	(1,222)
Reconciliation of funds:					
Total funds brought forward		165	23,741	23,906	25,128
Net movement in funds		60	(20,466)	(20,406)	(1,222)
Total funds carried forward		225	3,275	3,500	23,906

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	2023 £	2022 £
Fixed assets		-	-
Current assets			
Debtors	9	3,671	9,737
Cash at bank and in hand		1,563	16,666
		5,234	26,403
Creditors: amounts falling due within one year	10	(1,734)	(2,497)
Net current assets		3,500	23,906
Total assets less current liabilities		3,500	23,906
Total net assets		3,500	23,906
Charity funds			
Restricted funds	11	225	165
Unrestricted funds	11	3,275	23,741
Total funds		3,500	23,906

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

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

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

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

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



M J Burgess

Trustee

Date: 17/09/24

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. General information

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

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

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 Income

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

2.3 Expenditure

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

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

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

All expenditure is inclusive of irrecoverable VAT.

2.4 Debtors

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

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

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

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

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

2.7 Financial instruments

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

2.8 Fund accounting

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

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

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

3. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Donations	12,800	24,584	37,384
	<u>12,800</u>	<u>24,584</u>	<u>37,384</u>
	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations	29,416	52,733	82,149
	<u>29,416</u>	<u>52,733</u>	<u>82,149</u>

4. Analysis of grants

	Grants to Institutions 2023 £	Total funds 2023 £
Grants, Promotion of the Christian Religion	1,200	1,200
	<u>1,200</u>	<u>1,200</u>
	<i>Grants to Institutions 2022 £</i>	<i>Total funds 2022 £</i>
Grants, Promotion of the Christian Religion	2,350	2,350
	<u>2,350</u>	<u>2,350</u>

The Company has made the following material grants to institutions during the year:

	2023 £	2022 £
Name of institution		
Rooftop US Inc.	-	2,350
The Girls Brigade	1,200	-
	<u>1,200</u>	<u>2,350</u>
	<u>1,200</u>	<u>2,350</u>

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

5. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £
Promotion of the Christian Religion	20,121	37,669	57,790
	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total 2022 £</i>
Promotion of the Christian Religion	47,738	35,633	83,371

6. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Grant funding of activities 2023 £	Support costs 2023 £	Total funds 2023 £
Promotion of the Christian Religion	54,766	1,200	1,824	57,790
	<i>Activities undertaken directly 2022 £</i>	<i>Grant funding of activities 2022 £</i>	<i>Support costs 2022 £</i>	<i>Total funds 2022 £</i>
Promotion of the Christian Religion	79,371	2,350	1,650	83,371

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Promotion of the Christian Religion 2023 £	Total funds 2023 £
Africa Pioneers	60	60
Consultancy	44,717	44,717
Travel and subsistence	7,636	7,636
Computer costs and academy website production	2,060	2,060
Postage and stationery	97	97
Administration	196	196
	<u>54,766</u>	<u>54,766</u>

	<i>Promotion of the Christian Religion 2022 £</i>	<i>Total funds 2022 £</i>
Africa Pioneers	1,021	1,021
International transfers and payments for support costs	2,792	2,792
Consultancy	51,451	51,451
Travel and subsistence	21,069	21,069
Computer costs and academy website production	2,595	2,595
Postage and stationery	400	400
Administration	43	43
	<u>79,371</u>	<u>79,371</u>

Analysis of support costs

	Promotion of the Christian Religion 2023 £	Total funds 2023 £
Accountancy	1,824	1,824

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Promotion of the Christian Religion 2022 £</i>	<i>Total funds 2022 £</i>
Accountancy	1,650	1,650
	<u>1,650</u>	<u>1,650</u>

7. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	1,734	1,650
	<u>1,734</u>	<u>1,650</u>

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £NIL).

9. Debtors

	2023 £	2022 £
Due within one year		
Prepayments and accrued income	3,671	9,737
	<u>3,671</u>	<u>9,737</u>

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

10. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Bank overdrafts	-	847
Accruals and deferred income	1,734	1,650
	1,734	2,497

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

11. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2023 £
Unrestricted funds					
General Fund	23,741	24,584	(37,669)	(7,381)	3,275
Restricted funds					
Dennis Pethers Support Fund	-	12,680	(20,061)	7,381	-
Ben Tucker Support Fund	50	-	-	-	50
Pioneer Fund	-	120	(60)	-	60
Pigs Might Fly Fund	115	-	-	-	115
	165	12,800	(20,121)	7,381	225
Total of funds	23,906	37,384	(57,790)	-	3,500

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

11. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2022 £</i>
Unrestricted funds					
General Fund	15,940	52,733	(35,633)	(9,299)	23,741
Restricted funds					
Dennis Pethers Support Fund	-	29,296	(37,251)	7,955	-
Ben Tucker Support Fund	50	-	-	-	50
Pioneer Fund	5,390	120	(6,163)	653	-
Pigs Might Fly Fund	115	-	-	-	115
Global Encounter Fund	3,633	-	(4,324)	691	-
	9,188	29,416	(47,738)	9,299	165
Total of funds	25,128	82,149	(83,371)	-	23,906

12. Summary of funds

Summary of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2023 £
General funds	23,741	24,584	(37,669)	(7,381)	3,275
Restricted funds	165	12,800	(20,121)	7,381	225
	23,906	37,384	(57,790)	-	3,500

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

12. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2022 £</i>
General funds	15,940	52,733	(35,633)	(9,299)	23,741
Restricted funds	9,188	29,416	(47,738)	9,299	165
	<u>25,128</u>	<u>82,149</u>	<u>(83,371)</u>	<u>-</u>	<u>23,906</u>

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	225	5,009	5,234
Creditors due within one year	-	(1,734)	(1,734)
Total	<u>225</u>	<u>3,275</u>	<u>3,500</u>

Analysis of net assets between funds - prior year

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Current assets	165	26,238	26,403
Creditors due within one year	-	(2,497)	(2,497)
Total	<u>165</u>	<u>23,741</u>	<u>23,906</u>

14. Related party transactions

During the year trustees and related parties gave a total of 1,740 (2022: £3,340) in donations to the charity.

THE ROOFTOP MINISTRIES

England & Wales - Charity number 1152253

Accounts

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

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THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees

J M Boucher
M J Burgess
A P Scott-Evans

Company registered number

06702046

Charity registered number

1152253

Registered office

48 Ian Road
Billericay
Essex
CM12 0JZ

Accountants

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

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report together with the financial statements of the Company for the year 1 January 2022 to 31 December 2022. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

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

Objectives and activities

a. Policies and objectives

The main objective of The Rooftop Ministries is the advancement of the Christian Faith by communicating the good news through evangelism and the teaching and training of Christian Disciples by equipping churches to be more effective in communicating the Christian message to people who have little connection with the church.

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

b. Activities undertaken to achieve objectives

To achieve the objectives we host seminars/workshops with local churches or groups of churches, equipping them to communicate the Christian message. We create a variety of materials that are made available to churches to help them become effective. We speak at Christian churches, gatherings and conferences and work in a close networking relationship with national Christian denominations and ecumenical groups. We also support the above activities in an increasing number of locations worldwide, partnering with local team members, overseen by a global leadership team, supported by an international operations team

c. Volunteers

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

Achievements and performance

a. Main achievements of the Company

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

Our funds for the ministry are received from individual supporters, large national grant making trusts, smaller grant making trusts and church partners.

In October, a Global Encounter event was held, including contributions from around the world (from South Korea to Hawaii) and broadcasting (streaming) to the world, with participation from over 90 countries.

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Financial review

a. Going concern

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

b. Reserves policy

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

c. Financial review

The total income for the year was £82,149 (2021: £94,252) and the total expenditure for the year was £83,371 (2021: £82,876).

The unrestricted fund had a surplus of £23,741 at the year end date (2021: £15,940 surplus).

Structure, governance and management

a. Constitution

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

b. Methods of appointment or election of Trustees

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

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

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of Trustees' responsibilities

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

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



.....
M J Burgess

Director

Date: 20/09/2023

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

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

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

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

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

Independent examiner's 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.

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

Signed: 

Dated: 21/09/2023

Stuart Harrison FCA

Venthams

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

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	29,416	52,733	82,149	94,252
Total income		29,416	52,733	82,149	94,252
Expenditure on:					
Charitable activities	5	47,738	35,633	83,371	83,876
Net (expenditure)/income before taxation		(18,322)	17,100	(1,222)	10,376
Net (expenditure)/income		(18,322)	17,100	(1,222)	10,376
Transfers between funds	11	9,299	(9,299)	-	-
Net movement in funds		(9,023)	7,801	(1,222)	10,376
Reconciliation of funds:					
Total funds brought forward		9,188	15,940	25,128	14,752
Net movement in funds		(9,023)	7,801	(1,222)	10,376
Total funds carried forward		165	23,741	23,906	25,128

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
		-	-
Current assets			
Debtors	9	9,737	10,923
Cash at bank and in hand		16,666	18,975
		<u>26,403</u>	<u>29,898</u>
Creditors: amounts falling due within one year	10	(2,497)	(4,770)
Net current assets		<u>23,906</u>	25,128
Total assets less current liabilities		<u>23,906</u>	25,128
Total net assets		<u><u>23,906</u></u>	<u><u>25,128</u></u>
Charity funds			
Restricted funds	11	165	9,188
Unrestricted funds	11	23,741	15,940
Total funds		<u><u>23,906</u></u>	<u><u>25,128</u></u>

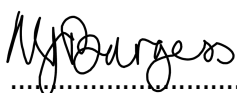
The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

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

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

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



M J Burgess

Trustee

Date: 20/09/2023

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. General information

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

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

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 Income

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

2.3 Expenditure

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

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

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

All expenditure is inclusive of irrecoverable VAT.

2.4 Debtors

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

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

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

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

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

2.7 Financial instruments

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

2.8 Fund accounting

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

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

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

3. Income from donations and legacies

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Donations	29,416	52,733	82,149

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations	30,633	63,619	94,252

4. Analysis of grants

	Grants to Institutions 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Grants, Rooftop US Inc.	2,350	2,350	-

5. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total 2022 £
Promotion of the Christian Religion	47,738	35,633	83,371

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total 2021 £</i>
Promotion of the Christian Religion	44,500	39,376	83,876

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

6. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £
Promotion of the Christian Religion	79,371	2,350	1,650	83,371

	<i>Activities undertaken directly 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Promotion of the Christian Religion	82,706	1,170	83,876

Analysis of direct costs

	Promotion of the Christian Religion 2022 £	Total funds 2022 £
Africa Pioneers	1,021	1,021
International transfers and payments for support costs	2,792	2,792
Consultancy	51,451	51,451
Travel and subsistence	21,069	21,069
Computer costs and academy website production	2,595	2,595
Postage and stationery	400	400
Administration	43	43
	79,371	79,371

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

6. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Promotion of the Christian Religion 2021 £</i>	<i>Total funds 2021 £</i>
Africa Pioneers	3,893	3,893
International transfers and payments for support costs	8,523	8,523
Consultancy	61,300	61,300
Travel and subsistence	6,111	6,111
Computer costs and academy website production	2,646	2,646
Advertising and promotion	208	208
Administration	25	25
	<u>82,706</u>	<u>82,706</u>

Analysis of support costs

	Promotion of the Christian Religion 2022 £	Total funds 2022 £
Accountancy	1,650	1,650

	<i>Promotion of the Christian Religion 2021 £</i>	<i>Total funds 2021 £</i>
Accountancy	1,170	1,170

7. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	<u>1,650</u>	<u>1,170</u>

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021 - £NIL).

9. Debtors

	2022 £	2021 £
Due within one year		
Prepayments and accrued income	9,737	10,923
	<u>9,737</u>	<u>10,923</u>
	<u>9,737</u>	<u>10,923</u>

10. Creditors: Amounts falling due within one year

	2022 £	2021 £
Bank overdrafts	847	-
Accruals and deferred income	1,650	4,770
	<u>2,497</u>	<u>4,770</u>
	<u>2,497</u>	<u>4,770</u>

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

11. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Unrestricted funds					
General Fund	15,940	52,733	(35,633)	(9,299)	23,741
Restricted funds					
Dennis Pethers Support Fund	-	29,296	(37,251)	7,955	-
Ben Tucker Support Fund	50	-	-	-	50
Pioneer Fund	5,390	120	(6,163)	653	-
Pigs Might Fly Fund	115	-	-	-	115
Global Encounter Fund	3,633	-	(4,324)	691	-
	9,188	29,416	(47,738)	9,299	165
Total of funds	25,128	82,149	(83,371)	-	23,906

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

11. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2021 £</i>
Unrestricted funds					
General Fund	1,331	63,619	(39,376)	(9,634)	15,940
Restricted funds					
Dennis Pethers Support Fund	4,584	30,513	(44,500)	9,403	-
Ben Tucker Support Fund	50	-	-	-	50
Pioneer Fund	5,270	120	-	-	5,390
Pigs Might Fly Fund	115	-	-	-	115
Academy Website and Video Fund	(231)	-	-	231	-
Global Encounter Fund	3,633	-	-	-	3,633
	<u>13,421</u>	<u>30,633</u>	<u>(44,500)</u>	<u>9,634</u>	<u>9,188</u>
Total of funds	<u>14,752</u>	<u>94,252</u>	<u>(83,876)</u>	<u>-</u>	<u>25,128</u>

12. Summary of funds

Summary of funds - current year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2022 £</i>
General funds	15,940	52,733	(35,633)	(9,299)	23,741
Restricted funds	9,188	29,416	(47,738)	9,299	165
	<u>25,128</u>	<u>82,149</u>	<u>(83,371)</u>	<u>-</u>	<u>23,906</u>

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

12. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2021 £</i>
General funds	1,331	63,619	(39,376)	(9,634)	15,940
Restricted funds	13,421	30,633	(44,500)	9,634	9,188
	<u>14,752</u>	<u>94,252</u>	<u>(83,876)</u>	<u>-</u>	<u>25,128</u>

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	165	26,238	26,403
Creditors due within one year	-	(2,497)	(2,497)
Total	<u>165</u>	<u>23,741</u>	<u>23,906</u>

Analysis of net assets between funds - prior year

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Current assets	10,188	19,710	29,898
Creditors due within one year	(1,000)	(3,770)	(4,770)
Total	<u>9,188</u>	<u>15,940</u>	<u>25,128</u>

14. Related party transactions

During the year trustees and related parties gave a total of £3,340 (2021: £4,140) in donations to the charity.

THE ROOFTOP MINISTRIES

England & Wales - Charity number 1152253

Accounts

Charity Number: 1152253
Company Number: 06702046

The Rooftop Ministries
(A Company Limited by Guarantee)
Trustees' Report and Financial Statements
For the Year Ended 31 December 2021

Contents

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Independent examiner's report	5 - 6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 20

The Rooftop Ministries
Charity Number: 1152253
Company Number: 06702046

Reference and administrative details of the company, its trustees and advisers
For the year ended 31 December 2021

Trustees

A P Scott-Evans
M J Burgess
J M Boucher
G White

Company registered number

06702046

Charity registered number

1152253

Registered Office

38 The Chase
South Woodham Ferrers
Chelmsford
Essex
CM3 5PY

Accountants

Aspen Waite White
8 Devonshire Square
London
EC2M 4PL



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' annual report (including Directors' report) for the period

From: 1 January 2021 To: 31 December 2021

Charity name: The Rooftop Ministries

Charity registration number: 1152253

Company number: 06702046

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The main objective of The Rooftop Ministries is the advancement of the Christian Faith by communicating the good news through evangelism and the teaching and training of Christian Disciples by equipping churches to be more effective in communicating the Christian message to people who have little connection with the church.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	To achieve this objective we: • Host seminars/workshops with local churches or groups of churches, equipping them to communicate the Christian message. • Create a variety of materials that are made available to churches to help them become effective. • Speak at Christian churches, gatherings and conferences. • Work in a close networking relationship with national Christian denominations and ecumenical groups. • Support above activities in an increasing number of locations worldwide, partnering with local team members, overseen by a Global Leadership Team, supported by an International Operations Team
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Rooftop Ministries meets the definition of a public benefit entity under FRS102.
Contribution made by volunteers	Para 1.38	The company is grateful for the efforts of its volunteers who are involved in day-to-day administration of the company, provide IT and book-keeping support and help deliver the purposes and activities in diverse locations.

Achievements and performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Strong links have been built with major Christian denominations & networking organisations, both across the UK and globally, with representation in more than 50 countries. Our funds for the ministry are received from individual supporters, large national grant making trusts, smaller grant making trusts and church partners.
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Financial review

Review of the charity's financial position at the end of the period	Para 1.21	The total income for the year was £94,252 (2020: £56,276) and the total expenditure for the year was £83,876 (2020: £50,919). The unrestricted funds had a surplus of £15,940 at the year end date. (2020: £1,331 surplus).
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity aims to maintain each reserve at a level to finance 3 months of expenditure. This has not been achieved at this stage, however there has been an improvement since last year and it is hoped that this can be further improved in future.
Details of fund materially in deficit	Para 1.24	No fund is materially in deficit.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	After making appropriate enquiries, the trustees have reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, we continue to adopt the going concern basis in preparing the financial statements.

Structure, governance and management

Type of governing document:	Para 1.25	Memorandum of Association.
How is the charity constituted?	Para 1.25	The company is registered as a charitable company limited by guarantee and was set up by a Memorandum and Articles of Association on 18 September 2008, as amended on 26 April 2013.

Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association. The trustees are responsible for setting strategies and policies and for ensuring that these are implemented.
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Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signature(s)		
Full name(s)	Gary White	Michael John Burgess
Position (for example Secretary, Chair, etc)	Treasurer	Chairperson
Date	28 Sep 2022	

INDEPENDENT EXAMINER'S UNQUALIFIED REPORT
THE ROOFTOP MINISTRIES
YEAR ENDED 31 DECEMBER 2021

Independent Examiner's Report to the Trustees of The Rooftop Ministries

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of The Rooftop Ministries ('the charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.

.....

Stuart Harrison FCA

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

The Rooftop Ministries (A Company Limited by Guarantee)	Charity No	1152253	
	Company No	06702046	
Annual accounts for the period			
01 January 2021	To	31 December 2021	

Section A Statement of financial activities (including summary income and expenditure account)

	Unrestricted funds £ F01	Restricted income funds £ F02	Total funds £ F04	Prior year funds £ F05
Income (Note 3)				
Income and endowments from:				
Donations and legacies	63,619	30,633	94,252	56,276
Total	63,619	30,633	94,252	56,276
Expenditure (Notes 6)				
Expenditure on:				
Charitable activities	39,376	44,500	83,876	50,919
Total	39,376	44,500	83,876	50,919
Net income/(expenditure)	24,243	(13,867)	10,376	5,357
Transfers between funds	(9,634)	9,634	-	-
Net movement in funds	14,609	(4,233)	10,376	5,357
Reconciliation of funds:				
Total funds brought forward	1,331	13,421	14,752	9,395
Total funds carried forward	15,940	9,188	25,128	14,752

Section B Balance sheet

	01/01/2021	Unrestricted funds £	Restricted income funds £	Total funds £	Total last year £
Current assets					
Debtors (Note 6)	B07	5,000	5,923	10,923	2,164
Cash at bank and in hand (Note 8)	B09	14,710	4,265	18,975	15,204
Total current assets	B10	19,710	10,188	29,898	17,368
Creditors: amounts falling due within one year (Note 7)	B11	3,770	1,000	4,770	2,616
Net current assets/(liabilities)	B12	15,940	9,188	25,128	14,752
Total assets less current liabilities	B13	15,940	9,188	25,128	14,752
Creditors: amounts falling due after one year	B14	-	-	-	-
Provisions for liabilities	B15	-	-	-	-
Total net assets or liabilities	B16	15,940	9,188	25,128	14,752
Funds of the Charity					
Restricted income funds	B18		9,188	9,188	13,421
Unrestricted funds	B19	15,940		15,940	1,331
Fair value reserve	B21				
Total funds	B22	15,940	9,188	25,128	14,752

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
Gary White	28 Sep 2022

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	28 Sep 2022
Gary White	Print name

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes

✓

No

✓

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes

✓

No

✓

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes

✓

No

✓

Note 2

Accounting policies

2.1 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
☒	☒	☒

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
☒	☒	☒

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
☒	☒	☒

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
☒	☒	☒

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
☒	☒	☒

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes*	No*	N/a*
☒	☒	☒

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Yes*	No*	N/a*
☒	☒	☒

2.2 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes*	No*	N/a*
☒	☒	☒

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes*	No*	N/a*
☒	☒	☒

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes*	No*	N/a*
☒	☒	☒

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes*	No*	N/a*
☒	☒	☒

2.3 ASSETS

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes*	No*	N/a*
☒	☒	☒

Note 3

Income

Analysis of Income		Unrestricted funds	Restricted income funds	Total funds	Prior year
				£	£
Donations and legacies:	Donations and gifts	63,619	30,633	94,252	56,276
	Other	-	-	-	
	Total	63,619	30,633	94,252	56,276
TOTAL INCOME		63,619	30,633	94,252	56,276

Section C

Notes to the accounts

(cont)

Note 4

Expenditure

	Analysis of Expenditure	Unrestricted funds	Restricted income funds	Total funds £	Prior year £
Expenditure on charitable activities	Promotion of the Christian Religion	38,206	44,500	82,706	49,803
	Expenditure on governance	1,170	-	1,170	1,116
	Total expenditure on charitable activities	39,376	44,500	83,876	50,919
TOTAL EXPENDITURE		39,376	44,500	83,876	50,919

Other information:

Analysis of expenditure on charitable activities

Activity or programme		Direct Costs £	Support Costs £	Total this year £	Total prior year £
Rooftop Encounter				0	977
Africa Pioneers		3893		3893	2558
International transfers and payments to US Rooftops		8523		8523	0
Consultancy		61300		61300	41450
Travel and subsistence		6111		6111	3625
Computer costs and academy website production		1870		1870	742
Postage and stationery		0		0	281
Advertising and promotional		208		208	0
Accountancy			1170	1170	1116
Administration			801	801	170
Total		81905	1971	83876	50919

Section C**Notes to the accounts****Note 5** **Details of certain types of expenditure****Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
1170	1116
-	-

Note 6 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

6.1 Analysis of debtors

Prepayments and accrued income

	This year £	Last year £
	10,923	2,164
Total	10,923	2,164

Note 7 Creditors and accruals

Analysis of creditors

Other creditors

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
4,770	2,616	-	-
Total 4,770	2,616	-	-

Note 8 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
18,975	15,204
-	-
18,975	15,204

Note 9 **Charity funds**

9.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and UR - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	UR		1,331	63,619	(39,376)	(9,634)	-	15,940
Dennis Pethers Support Fund	R		4,584	30,513	(44,500)	9,403	-	-
Ben Tucker Support Fund	R		50	-	-	-	-	50
Pioneer Fund	R		5,270	120	-	-	-	5,390
Pigs Might Fly Fund	R		115	-	-	-	-	115
Academy Website & Video Fund	R		(231)	-	-	231	-	-
Global Encounter Fund	R		3,633	-	-	-	-	3,633
Total Funds as per balance sheet			14,752	94,252	(83,876)	-	-	25,128

Fund balances carried forward include assets and liabilities denominated in a foreign currency	Yes*	No*
	✓	✓

Note 9 Charity funds

9.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	UR		(11,708)	28,731	(15,692)	-	-	1,331
Dennis Pethers Support Fund	R		11,409	27,425	(34,250)	-	-	4,584
Ben Tucker Support Fund	R		50	-	-	-	-	50
Pioneer Fund	R		5,150	120	-	-	-	5,270
Pigs Might Fly Fund	R		115	-	-	-	-	115
Academy Website & Video Fund	R		(231)	-	-	-	-	(231)
Global Encounter Fund	R		4,610	-	(977)	-	-	3,633
Total Funds as per balance sheet			9,395	56,276	(50,919)	-	-	14,752

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
	✓

Note 10**Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

10.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

Note 11	Additional Disclosures
The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.	

During the year trustees and related parties gave a total of £4,140 (2020: £5,226) in donations to the charity

THE ROOFTOP MINISTRIES

England & Wales - Charity number 1152253

Accounts

Charity Number: 1152253
Company Number: 06702046

**The Rooftop Ministries
(A Company Limited by Guarantee)
Trustees' Report and Financial Statements
For the Year Ended 31 December 2020**

Contents

Page

Reference and administrative details of the charity, its trustees and advisers	1
Trustees' annual report	2 - 4
Independent examiner's report	5 - 6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 20

The Rooftop Ministries
Charity Number: 1152253
Company Number: 06702046

Reference and administrative details of the company, its trustees and advisers
For the year ended 31 December 2020

Trustees

A P Scott-Evans
M J Burgess
J M Boucher
G White

Company registered number

06702046

Charity registered number

1152253

Registered Office

38 The Chase
South Woodham Ferrers
Chelmsford
Essex
CM3 5PY

Accountants

Aspen Waite White
199 Bishopsgate
London
EC2M 3TY



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Trustees' annual report (including Directors' report) for the period

From: 1 January 2020 To: 31 December 2020

Charity name: The Rooftop Ministries

Charity registration number: 1152253

Company number: 06702046

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The main objective of The Rooftop Ministries is the advancement of the Christian Faith by communicating the good news through evangelism and the teaching and training of Christian Disciples by equipping churches to be more effective in communicating the Christian message to people who have little connection with the church.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	To achieve this objective we: • Host numerous seminars/workshops with local churches or groups of churches, equipping them to communicate the Christian message. • Have created and are creating a variety of materials that are made available to churches to help them become effective. • Speak at a number of Christian churches, gatherings and conferences. • Work in a close networking relationship with national Christian denominations and a variety of city-wide ecumenical groups.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Rooftop Ministries meets the definition of a public benefit entity under FRS102.
Contribution made by volunteers	Para 1.38	The company is grateful for the efforts of its volunteers who are involved in day-to-day administration of the company and provide IT and book-keeping support.

Achievements and performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	We have seen the ministry increase over the past couple of years as over 100 churches are connected with the ministry and strong links have been built with major Christian denominations. Our funds for the ministry are received from individual supporters, large national grant making trusts, smaller grant making trusts and church partners.
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Financial review

Review of the charity's financial position at the end of the period	Para 1.21	The total income for the year was £56,276 (2019: £59,608) and the total expenditure for the year was £50,919 (2019: £51,131). The unrestricted funds had a small surplus of £1,331 at the year end date. (2019: £11,708 deficit).
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity aims to maintain each reserve at a level to finance 3 months of expenditure. This has not been achieved at this stage, however there has been an improvement since last year and it is hoped that this can be further improved in future.
Details of fund materially in deficit	Para 1.24	The general fund is no longer in deficit
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	After making appropriate enquiries, the trustees have reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, we continue to adopt the going concern basis in preparing the financial statements. As a result of the Coronavirus pandemic, the donations made to the Dennis Pethers Support Fund were lower than those made in 2019, however these donations are expected to increase again in 2021.

Structure, governance and management

Type of governing document:	Para 1.25	Memorandum of Association.
How is the charity constituted?	Para 1.25	The company is registered as a charitable company limited by guarantee and was set up by a Memorandum and Articles of Association on 18 September 2008, as amended on 26 April 2013.

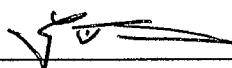
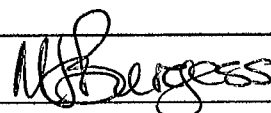
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association. The trustees are responsible for setting strategies and policies and for ensuring that these are implemented.
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Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signature(s)		
Full name(s)	GARY JOHN WHITE	MICHAEL JOHN BURGESS
Position (for example Secretary, Chair, etc)	TREASURER	CHAIRMAN
Date	24/9/21	

**INDEPENDENT EXAMINER'S UNQUALIFIED REPORT
THE ROOFTOP MINISTRIES
YEAR ENDED 31 DECEMBER 2020**

Independent Examiner's Report to the Trustees of The Rooftop Ministries

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of The Rooftop Ministries ('the charitable company') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

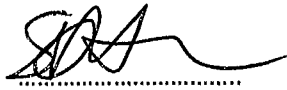
An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.

A handwritten signature in black ink, appearing to read 'SHA', with a horizontal line underneath.

Stuart Harrison FCA

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

27/9/2021

The Rooftop Ministries (A Company Limited by Guarantee)	Charity No	1152253
	Company No	06702046
Annual accounts for the period		
01 January 2020	To	31 December 2020

Section A Statement of financial activities (including summary income and expenditure account)

	Unrestricted funds £ F01	Restricted income funds £ F02	Total funds £ F04	Prior year funds £ F05
Income (Note 3)				
Income and endowments from:				
Donations and legacies	28,731	27,545	56,276	59,608
Total	28,731	27,545	56,276	59,608
Expenditure (Notes 6)				
Expenditure on:				
Charitable activities	15,692	35,227	50,919	51,131
Total	15,692	35,227	50,919	51,131
Net income/(expenditure)	13,039	(7,682)	5,357	8,477
Transfers between funds	-	-	-	-
Net movement in funds	13,039	(7,682)	5,357	8,477
Reconciliation of funds:				
Total funds brought forward	(11,708)	21,103	9,395	918
Total funds carried forward	1,331	13,421	14,752	9,395

Section B Balance sheet

	01/01/2020	Unrestricted funds	Restricted income funds	Total funds	Total last year
		£	£	£	£
Current assets					
Debtors (Note 6)	B07	-	2,164	2,164	3,469
Cash at bank and in hand (Note 8)	B09	2,447	12,757	15,204	11,960
Total current assets	B10	2,447	14,921	17,368	15,429
Creditors: amounts falling due within one year (Note 7)	B11	1,116	1,500	2,616	6,034
Net current assets/(liabilities)	B12	1,331	13,421	14,752	9,395
Total assets less current liabilities	B13	1,331	13,421	14,752	9,395
Creditors: amounts falling due after one year	B14	-	-	-	-
Provisions for liabilities	B15	-	-	-	-
Total net assets or liabilities	B16	1,331	13,421	14,752	9,395
Funds of the Charity					
Restricted income funds	B18		13,421	13,421	21,103
Unrestricted funds	B19	1,331		1,331	(11,708)
Fair value reserve	B21				
Total funds	B22	1,331	13,421	14,752	9,395

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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

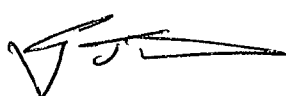
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

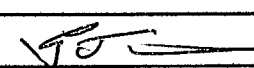
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
GARY WHITE	24/9/21

Signature of director authenticating accounts being sent to Companies House



Signature	Date dd/mm/yyyy
	24/9/21
	Print name

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*

✓

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

• and with*

✓

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes

✓

No

✓

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes

✓

No

✓

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes

✓

No

✓

Note 2

Accounting policies

2.1 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
☒	☒	☒

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
☒	☒	☒

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
☒	☒	☒

Tax reliefs on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
☒	☒	☒

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
☒	☒	☒

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes*	No*	N/a*
☒	☒	☒

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Yes*	No*	N/a*
☒	☒	☒

2.2 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes*	No*	N/a*
☒	☒	☒

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes*	No*	N/a*
☒	☒	☒

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes*	No*	N/a*
☒	☒	☒

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes*	No*	N/a*
☒	☒	☒

2.3 ASSETS

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes*	No*	N/a*
☒	☒	☒

Note 3	Income
--------	--------

Analysis of Income		Unrestricted funds	Restricted Income funds	Total funds	Prior year
				£	£
Donations and legacies:	Donations and gifts	28,731	27,545	56,276	59,608
	Other	-	-	-	
	Total	28,731	27,545	56,276	59,608
TOTAL INCOME		28,731	27,545	56,276	59,608

Note 4 Expenditure

	Analysis of Expenditure	Unrestricted funds	Restricted income funds	Total funds £	Prior year £
Expenditure on charitable activities	Promotion of the Christian Religion	14,576	35,227	49,803	50,045
	Expenditure on governance	1,116	-	1,116	1,086
	Total expenditure on charitable activities	15,692	35,227	50,919	51,131

TOTAL EXPENDITURE	15,692	35,227	50,919	51,131
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Other information:

Analysis of expenditure on charitable activities

Activity or programme	Direct Costs £	Support Costs £	Total this year £	Total prior year £
Rooftop Encounter	977		977	0
Africa Pioneers	2558		2558	3239
Consultancy	41450		41450	34340
Travel and subsistence	3625		3625	10810
Computer costs and academy website production	742		742	1253
Postage and stationery	281		281	256
Advertising and promotional video project	0		0	134
Accountancy		1116	1116	1086
Administration		170	170	13
Total	49633	1286	50919	51131

Note 5 **Details of certain types of expenditure****Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
1116	1086
-	-

Note 6 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

6.1 Analysis of debtors

Prepayments and accrued income

	This year £	Last year £
	2,164	3,469
Total	2,164	3,469

Note 7 Creditors and accruals**Analysis of creditors****Other creditors**

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
2,616	6,034	-	-
Total 2,616	6,034	-	-

Note 8 Cash at bank and in hand**Short term cash investments (less than 3 months maturity date)****Short term deposits****Cash at bank and on hand****Other****Total**

This year £	Last year £
-	-
-	-
15,204	11,960
-	-
15,204	11,960

Note 9 Charity funds

9.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and UR - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	UR		(11,708)	28,731	(15,692)	-	-	1,331
Dennis Peithers Support Fund	R		11,409	27,425	(34,250)	-	-	4,584
Ben Tucker Support Fund	R		50	-	-	-	-	50
Pioneer Fund	R		5,150	120	-	-	-	5,270
Pigs Might Fly Fund	R		115	-	-	-	-	115
Academy Website & Video Fund	R		(231)	-	-	-	-	(231)
Global Encounter Fund	R		4,610	-	(977)	-	-	3,633
Total Funds as per balance sheet			9,395	56,276	(50,919)	-	-	14,752

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
☒	☒

Note 9 Charity funds

9.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	UR		(10,856)	18,760	(19,612)	-	-	(11,708)
Dennis Pethers Support Fund	R		6,860	35,678	(31,129)	-	-	11,409
Ben Tucker Support Fund	R		50	-	-	-	-	50
Pioneer Fund	R		5,030	120	-	-	-	5,150
Pigs Might Fly Fund	R		65	50	-	-	-	115
Academy Website & Video Fund	R		(231)	-	-	-	-	(231)
Global Encounter Fund	R		-	5,000	(390)	-	-	4,610
Total Funds as per balance sheet			918	59,608	(51,131)	-	-	9,395

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
	✓

Note 10**Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

10.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

Note 11

Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

During the year trustees and related parties gave a total of £5,226 (2019: £8,940) in donations to the charity