

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

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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: <ul style="list-style-type: none">• 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	<p>Strong links have been built with major Christian denominations & networking organisations, both across the UK and globally, with representation in more than 50 countries.</p> <p>Our funds for the ministry are received from individual supporters, large national grant making trusts, smaller grant making trusts and church partners.</p>
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Financial review

Review of the charity's financial position at the end of the period	Para 1.21	<p>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).</p> <p>The unrestricted funds had a surplus of £15,940 at the year end date. (2020: £1,331 surplus).</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>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.</p>
Details of fund materially in deficit	Para 1.24	<p>No fund is materially in deficit.</p>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<p>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.</p>

Structure, governance and management

Type of governing document:	Para 1.25	<p>Memorandum of Association.</p>
How is the charity constituted?	Para 1.25	<p>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.</p>



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*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Creditors

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

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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
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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
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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