

RAPHA CHRISTIAN CENTRE

REPORT AND ACCOUNT FOR THE YEAR ENDED
31 MARCH 2022

CHARITY NUMBER 1153854

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RAPHA CHRISTIAN CENTRE

Administrative Information

Charity Name: Rapha Christian Centre

Charity Registration : 1153854

**Registered Office and
Operational Address:** 36 Pitlake
Croydon
CR0 3RA

Trustees: Chidiebere Joseph Kanu
Francis Buckner
Marcelle Thomas

Independent Examiner TPC Consult (UK) Ltd
18 Peckover Close
Peterborough
PE2 8UQ

Bankers: Barclays Bank

Report of the Trustees

The Trustees, are pleased to present the annual report, for the purpose of Charities Act 2011, together with the Accounts for the period ended 31st March 2022. The Trustees have adopted the provisions of the Statement of Recommended practice "Accounting and Reporting by Charities" issued in March 2005 in preparing the annual reports and financial statements of the charity.

Structure, Governance and Management

The Charity was registered with Charity Commission on the 18th of September 2013. Its governing document is a Constitution adopted on the 2nd of December 2012 and amended on the 11th of August 2016.

Objectives and Activities

The charity is established with a primary objective:

- a. To advance the Christian Faith in accordance with its Statment of belief in UK and the world.
- b. To relieve persons who are in condition of need or hardship or who are aged or sick and to relieve distress caused thereby in the said locations as the trustees may from time to time think fit.

These objectives are charitable and we operate mainly for the public good and benefits. The charity achieves its objectives by organising several meetings within the year, and it is open to the public and its members to train and empower them and to impact the local communities positively, particularly in respect of the Christian faith.

Financial Review

In the period under review, the total incoming resources was £217,160 in unrestricted fund and the total, outgoings was £216,562 leaving a surplus of £598. The Trustees consider the need for the charity, to hold reserve (unrestricted fund, and not represented by fixed asset), equivalent to one month expenditure, in order to ensure the ongoing delivery of its charitable objects during time of unforeseen down turn in income. The Trustees acknowledge that in the year under review the charity was able to meet this need and that, the charity should aim to improve and look at other sources sources to generate income to continue to meet its need.

Major Events during the year

The charity was able to work strategically and in partnership to organise events, conferences and meetings to promote its main object

Major events during the year are:

- * The Weekly Sunday and Mid-week services were held continuously throughout the year. Attendance including those attending for the the church and its activities for the first time was satisfactory, with positive feedback .
- * The various extra prayer meetings and evangelism outreaches were also held during the year. This programmes continue to make good impact, in the community.

Public Benefits Statement:

Rapha Christian Centre is a family focused charity. As a result, most of our programmes are tailored towards the holistic development and support of the family unit. Training, confrences and workshop were held for the benefit of the community.

ACHIEVEMENT IN THE PERIOD

Food bank

This helped those who lost their jobs, the vulnerable and elderly with free weekly food parcels at the church premises

Food/toiletries distribution

We delivered food parcels, groceries, toiletries, medicines to those in isolation or ill at their homes.

Free masks/face shields

We donated face masks and shield to the NHS, health care workers, Croydon University hospital when there was a shortage in the nation

Help line

We had a dedicated phone line where people who were lonely, depressed or just needed to speak to someone called.

Referrals

We referred people to organisations who could provide better support to them. Example, to mental health professionals

Online Tutorials

We provided free online tutorials to young people who needed help with their school and college work.

Prayer Line

We prayed for people and gave them hope and encouragement during the dark moments

Bereavement Support

We supported some families who lost their loved ones during the pandemic by providing pastoral care counselling, financial assistance and emotional support.

Pastoral care counselling

We provided free pastoral care counselling to anyone who needed it over the phone, video calls and face to face when the lockdown was eased. and churches asked to resume.

Report of the Trustees

Reserve and Investment Policy

It is the objective of the charity to ensure unrestricted funds are kept at a level which provides sufficient funds to cover management, administration and support costs on an on-going basis.

The Charity has a policy of keeping any surplus liquid fund in short-term deposits which can be readily accessed and where the capital is protected. The objective of the investment policy is to maximise interest while limiting risk. This policy is adopted as the surplus funds are expected to be used in the near future to fund future commitment.

Risk Management

The Trustees have conducted a review of the major risks which the charity is exposed, in particular those to operations and finances of the charity. The Trustees review the risk regularly at their meetings and are satisfied that systems are in place to mitigate the Charity's exposure to major risks.

Appropriate Criminal Records Bureau (CRB) checks, supported by relevant training and regularly reviewed policies are made for all those who work with children or other vulnerable groups within the Charity. Where appropriate, systems have been established to mitigate the risk the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow or the diversification of funding activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustees Report and the Financial Statements in accordance with appropriate accounting standards. (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the balance sheet date and of its incoming resources and applications of resources for the financial year.

In preparing those financial statements the Trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the ongoing basis unless it is inappropriate to presume that the charity will continue on that basis.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statement comply with 2011 Charity Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Members of the Board of Trustees

Members of the Board of Trustees, and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

In accordance with charity law, as trustees, we certify that:

So far as we are aware, there is no relevant information of which the company's accountants are unaware; and as the trustees of the charity we have taken all steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the Charity's accountants are aware of that information.

Approval

This report was approved by the board of Trustees and signed on their behalf by:

Chidiebere J. Kanu

Trustee

Date: 3rd April 2023

Independent Examiner's Report to the Trustees of Rapha Christian Centre

I report on the accounts of the above Charity for the year ended 31 March 2022 set out on the following pages.

Respective responsibilities of trustees and independent examiner

The Trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that independent examination is needed.

It is my responsibility to:

- * examine the accounts under section 145 of the 2011 Act
- * to follow the procedures laid down in the general Direction given by the Charity commission (under section 145(5)(b) of the 2011 Act, and
- * to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with section 130 of the 2011 Act; and
- To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

2. To which in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date: 3rd April 2023

C. John-Musa FFA, FIPA
TPC Consult (UK) Ltd
18 Peckover Close
Peterborough
PE2 8UQ

Statement of Financial Activities (including Income and Expenditure Account)
for the Year Ended 31 March 2022

	Notes	2022 unrestricted Funds	2022 Restricted Funds	2022 Total Funds	2021 Unrestricted Funds
Incoming resources	2				
Incoming resources from generated funds:					
Voluntary Income:					
Donations		217,160	-	217,160	38,454
Thanksgiving & Others		-	-	-	51,111
Total incoming resources		217,160	-	217,160	89,565
Resources expended	3				
Cost of generating funds:					
Costs of generating voluntary income		148,841	-	148,841	-
Charitable activities		65,914	-	65,914	86,491
Governance Costs		1,807	-	1,807	11,202
Total resources expended		216,562	-	216,562	97,693
Net incoming resources before other recognised gains		598	-	598	(8,128)
Net movement in funds		598	-	598	(8,128)
Reconciliation of funds					
Total funds brought forward		12,706	-	12,706	20,834
Total funds carried forward		13,304	-	13,304	12,706

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

RAPHA CHRISTIAN CENTRE
Financial Statements for the Year Ended 31 March 2022

Balance Sheet as at 31 March 2022

		2022	2022	2022	2021
	Notes	Funds	Restricted Funds	Total Funds	Unrestricted Funds
Fixed Assets					
Tangible Assets	4	32,183	-	32,183.00	42,443
				-	
Current Assets					
Cash at bank and in hand	5	6,364	-	6,363.63	2,506
Debtors	6	360	-	360.00	-
		6,724	-	6,724	2,506
Creditors : Amount falling due within one year	7	(25,602)	-	(25,602)	(32,243)
Net Current Assets		(18,879)	-	(18,879)	(29,737)
Creditors:					
Amount falling due after one year	8	-	-	-	
Net Assets		13,304	-	13,304	12,706
Funded By:	9				
General funds		13,304	-	13,304	12,706
		-	-	-	-
Total Funds		13,304	-	13,304	12,706

We approve the Financial Information which comprises the Statement of Financial Activities, the Balance Sheet and the related Notes.

We acknowledge our responsibility for the Financial Information including the appropriation of the applicable Financial Reporting framework as set out in the Notes.

Chidiebere J. Kanu
Trustee
3rd April 2023

Notes to the financial statements

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of Accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial reporting standard for smaller entities, the charity Act 2011 and the requirement of the Statement of Recommended Practice, Accounting and reporting by Charities.

(b) Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Unrestricted funds may include a revaluation reserve representing the restatement of investment assets at market values where applicable. Designated funds are unrestricted funds earmarked by the Trustees for particular purposes. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Invested income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others, are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage.

e. Tangible Fixed Assets and Depreciation

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1000 are not capitalised.

Depreciation

Depreciation is provided at rates calculated to write off the cost of each asset, less their estimated residual value over its expected useful life.

Musical Equipment 20% on cost

Office Equipments 20% on cost

Furnitures and fittings 20% on cost

Investments held as fixed assets are revalued at mid market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

RAPHA CHRISTIAN CENTRE
Financial Statements for the Year Ended 31 March 2022

Notes to the financial statements

2. Income

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Unrestricted
	£	£	£	£
Donations				
Tithes	48,083	-	48,083	38,454
Offering	20,607	-	20,607	51,111
Rent Income	89,841	-	89,841	-
Gift Aid	2,462	-	2,462	-
Lottery Grant	12,471	-	12,471	-
Main grant	10,000	-	10,000	-
Other	33,695	-	33,695	-
	217,160	-	217,160	89,565

3. Expenditure

Premises Cost	113,302	-	113,302	-
Administration	35,539	-	35,539	-
Charitable activities	65,914	-	65,914	-
Governance	1,807	-	1,807	97,693
	216,562	-	216,562	97,693

4. Tangible Fixed Assets

	Church Equipment	Fixture & Fittings	Office Equipment	Total
	£	£	£	£
Cost				
At 1 April 2021	30,000	7,000	15,703	52,703
Additions in period	-	-	-	-
At 31 March 2022	30,000	7,000	15,703	52,703
Depreciation				
At 1 April 2021	6,000.00	1,400.00	2,860	10,260
Charge in period	6,000.00	1,400.00	2,860	10,260
At 31 March 2022	12,000.00	2,800.00	5,720	20,520
Net Book Value				
At 31 March 2021	24,000	5,600	12,843	42,443
At 31 March 2022	18,000	4,200	9,983	32,183

5. Cash at Bank and at hand

	2022	2022	2022	2021
	£	£	£	£
Cash at bank	6364	-	6364	2506
	6364	-	6364	2506

6. Debtors: Amounts falling due within one year

	2022	2022	2022	2021
	£	£	£	£
Debtors	360	-	360	-
	360	-	360	-

7. Creditors: Amounts falling due within one year

	2022	2022	2022	2021
	£	£	£	£
Loans Payable	24602	-	24602	32243
Accruals	1000.00	-	1000	-
	25602	-	25602	32243

RAPHA CHRISTIAN CENTRE
Financial Statements for the Year Ended 31 March 2022

8. Creditors: Amount falling due after one year

	2022	2022	2022	2021
£	£	£	£	
	-	-	-	-
	-	-	-	-
	-	-	-	-

9. Movements in Funds

	At 1st April	Movement 2021 in Fund	Transfers	At 31 March	2022
£	£	£	£	£	
Unrestricted Funds:					
General Funds	12706	598	-	-	13304
Restricted Fund:	-	-	-	-	-
Total Funds	12706	598	-	-	13304

10. Net Incoming Resources for the Year

This is stated after charging:

	2022	2021
	£	£
Depreciation	10,260	10,260
Accountant's Remuneration	1,000	-

11. Staff Costs

Management Committee did not receive remuneration

	2022	2021
	£	£
Salaries and Wages paid to employees	12540	-
The average number of Employees	1	-

12. Taxation

As a charity, Rapha Christian Centre is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

