

RAPHA CHRISTIAN CENTRE

---

REPORT AND ACCOUNT FOR THE YEAR ENDED  
31 MARCH 2023

---

CHARITY NUMBER 1153854

## **RAPHA CHRISTIAN CENTRE**

<b>Contents</b>	<b>Page</b>
Administrative Information	1
Report of the Trustees	2 - 3
Independent examiner's Report	4
Statement of Financial activities	5
Balance Sheet	6
Notes forming part of the Accounts	7 - 10

## **RAPHA CHRISTIAN CENTRE**

### **Administrative Information**

<b>Charity Name:</b>	Rapha Christian Centre
<b>Charity Registration :</b>	1153854
<b>Registered Office and Operational Address:</b>	36 Pittlake Croydon CR0 3RA
<b>Trustees:</b>	Chidiebere Joseph Kanu Francis Buckner Marcelle Thomas
<b>Independent Examiner</b>	TPC Consult (UK) Ltd 18 Peckover Close Peterborough PE2 8UQ
<b>Bankers:</b>	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 2023. 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 £133,435 in unrestricted fund and the total, outgoings was £140,832 leaving a deficit of -£7398. 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 unable to meet this need and that, the charity should aim to improve and look at other 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 continously 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 DBS 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: 13th November 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 2023 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: 13th November 2023

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

**RAPHA CHRISTIAN CENTRE**  
**Financial Statements for the Year Ended 31 March 2023**

**Statement of Financial Activities (including Income and Expenditure Account)**  
**for the Year Ended 31 March 2023**

	Notes	2023 Unrestricted Funds	2023 Restricted Funds	2023 Total Funds	2022 Total Funds
<b>Incoming resources</b>	<b>2</b>				
<b>Incoming resources from generated funds:</b>					
Voluntary Income:					
Charitable activities		28,576	-	28,576	217,160
Investment Income		104,859	-	104,859	-
<b>Total incoming resources</b>		<b>133,435</b>	<b>-</b>	<b>133,435</b>	<b>217,160</b>
<b>Resources expended</b>	<b>3</b>				
<b>Cost of generating funds:</b>					
Costs of generating voluntary income		99,839	-	99,839	148,841
Charitable activities		39,359	-	39,359	65,914
Governance Costs		1,634	-	1,634	1,807
<b>Total resources expended</b>		<b>140,832</b>	<b>-</b>	<b>140,832</b>	<b>216,562</b>
<b>Net Incoming resources before other recognised gains</b>		- 7,398	- -	7,398	598
<b>Net movement in funds</b>		<b>- 7,398</b>	<b>- -</b>	<b>7,398</b>	<b>598</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		13,304	-	13,304	12,706
<b>Total funds carried forward</b>		<b>5,907</b>	<b>-</b>	<b>5,907</b>	<b>13,304</b>

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 2023**

**Balance Sheet as at 31 March 2023**

		<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>
		<b>Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Total Funds</b>
<b>Fixed Assets</b>	<b>Notes</b>				
Tangible Assets	4	<b>21,923</b>	-	21,923.00	<b>32,183</b>
				-	0
<b>Current Assets</b>					0
Cash at bank and in hand	5	269	-	268.92	6,364
Debtors	6	-	-	-	360
		269	-	269	6,724
<b>Creditors : Amount falling due within one year</b>	7	(16,285)	-	(16,285)	(25,602)
<b>Net Current Assets</b>		(16,016)	-	(16,016)	(18,879)
<b>Creditors:</b>					
Amount falling due after one year	8	-	-	-	-
<b>Net Assets</b>		<b>5,907</b>	-	<b>5,907</b>	<b>13,304</b>
<b>Funded By:</b>	9				
General funds		5,907	-	5,907	13,304
		-	-	-	-
<b>Total Funds</b>		<b>5,907</b>	-	<b>5,907</b>	<b>13,304</b>

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**  
13th November 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 2023**

Notes to the financial statements

<b>2. Income</b>	2023	2023	2023	<b>2022</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Donations</b>		-	-	-
<b>Charitable activities:</b>				
Tithes	18,301	-	18,301	48,083
Offering	6,225		6,225	20,607
Seed faith	4,050			
Investment Income: Rent Income	104,859		104,859	89,841
Gift Aid	-		-	2,462
Lottery Grant	-		-	12,471
Main grant	-		-	10,000
Other	-		-	33,695
	<b>133,435</b>	<b>-</b>	<b>129,385</b>	<b>217,160</b>

<b>3. Expenditure</b>				
Premises Cost	84793	-	84,793	113,302.48
Administration	15046	-	15,046	35,538.90
Charitable activities	39359	-	39,359	65,913.91
Governance	1,634	-	1,634	1,807
	<b>140,832</b>	<b>-</b>	<b>140,832</b>	<b>216,562</b>

<b>4. Tangible Fixed Assets</b>	<b>Church Equipment</b>	<b>Fixture &amp; Fittings</b>	<b>Office Equipment</b>	<b>Total</b>
	<b>£</b>		<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 April 2022	30,000	7,000	15,703	<b>52,703</b>
Additions in period	-	-	-	-
At 31 March 2023	<b>30,000</b>	<b>7,000</b>	<b>15,703</b>	<b>52,703</b>
<b>Depreciation</b>				
At 1 April 2022	12,000.00	2,800.00	5,720	<b>20,520</b>
Charge in period	6,000.00	1,400.00	2,860	<b>10,260</b>
At 31 March 2023	<b>18,000.00</b>	<b>4,200.00</b>	<b>8,580</b>	<b>30,780</b>
<b>Net Book Value</b>				
At 31 March 2022	18,000	4,200	9,983	<b>32,183</b>
At 31 March 2023	<b>12,000</b>	<b>2,800</b>	<b>7,123</b>	<b>21,923</b>

<b>5. Cash at Bank and at hand</b>	2023	2023	2023	2022
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank	269	-	269	6364
	<b>269</b>		<b>269</b>	<b>6364</b>

<b>6. Debtors: Amounts falling due within one year</b>				
	2023	2023	2023	2022
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Debtors	-	-	-	360.00
	<b>-</b>	<b>-</b>	<b>-</b>	<b>360</b>

<b>7. Creditors: Amounts falling due within one year</b>				
	2023	2023	2023	2022
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Loans Payable	14285	-	14285	24602.24
Accruals	1000.00	-	1000	1000
	<b>16285</b>	<b>-</b>	<b>16285</b>	<b>25602</b>

**RAPHA CHRISTIAN CENTRE**  
**Financial Statements for the Year Ended 31 March 2023**

8. Creditors: Amount falling due after one year

	2023	2023	2023	2022
£	£	£	£	
	-	-	-	-
	-	-	-	-
	-	-	-	-

**9. Movements in Funds**

	At 1st April	Movement 2022 in Fund	Transfers	At 31 March	2023
	£	£	£	£	
Unrestricted Funds:					
General Funds		13304	-7398	-	5907
Restricted Fund:		-	-	-	-
Total Funds		<b>13304</b>	<b>-7398</b>	<b>-</b>	<b>5907</b>

**10. Net Incoming Resources for the Year**

This is stated after charging:

	2023	2023	2023	2022
		£	£	£
Depreciation	10,260	-	10,260	10,260
Accountant's Remuneration	1,000	-	1,000	1,000
Accountant's Remuneration				

**11. Staff Costs**

Management Committee did not receive remuneration

	2022	2022
Salaries and Wages paid to employees	12540	12,540
The average number of Employees	1	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.

