

RAPHA CHRISTIAN CENTRE

REPORT AND ACCOUNT FOR THE YEAR ENDED
31 MARCH 2024

CHARITY NUMBER 1153854

RAPHA CHRISTIAN CENTRE

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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 2024. 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 £107,616 in unrestricted fund and the total, outgoings was £104,210 leaving a surplus of £3,406. 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 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.

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 unrestrictd 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: 18th January 2025

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 2024 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: 18th January 2025

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 2024

Statement of Financial Activities (including Income and Expenditure Account)
for the Year Ended 31 March 2024

	Notes	2024 Unrestricted Funds	2024 Restricted Funds	2024 Total Funds	2023 Total Funds
Incoming resources	2				
Incoming resources from generated funds:					
Voluntary Income:					
Charitable activities		23,416	-	23,416	28,576
Investment Income		84,199	-	84,199	104,859
Total incoming resources		107,616	-	107,616	133,435
Resources expended	3				
Cost of generating funds:					
Costs of generating voluntary income		83,076	-	83,076	99,839
Charitable activities		19,255	-	19,255	39,359
Governance Costs		1,879	-	1,879	1,634
Total resources expended		104,210	-	104,210	140,832
Net Incoming resources before other recognised gains		3,406	-	3,406	(7,398)
Net movement in funds		3,406	-	3,406	(7,398)
Reconciliation of funds					
Total funds brought forward		5,907	-	5,907	13,304
Total funds carried forward		9,313	-	9,313	5,907

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 2024

Balance Sheet as at 31 March 2024

		2024	2024	2024	2023
		Funds	Restricted Funds	Total Funds	Total Funds
Fixed Assets	Notes				
Tangible Assets	4	11,663	-	11,663.00	21,923
				-	-
Current Assets				-	-
Cash at bank and in hand	5	284	-	283.97	269
Debtors	6	-	-	-	-
		284	-	284	269
Creditors : Amount falling due within one year	7	(2,634)	-	(2,634)	(16,285)
Net Current Assets		(2,350)	-	(2,350)	(16,016)
Creditors:					
Amount falling due after one year	8	-	-	-	-
Net Assets		9,313	-	9,313	5,907
Funded By:	9				
General funds		9,313	-	9,313	5,907
		-	-	-	-
Total Funds		9,313	-	9,313	5,907

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
18th January 2025

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 2024

Notes to the financial statements

2. Income

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Donations		-	-	-
Charitable activities:				
Tithes	14,164	-	14,164	18,301
Offering	4,983	-	4,983	6,225
Seed faith	4,270	-	-	-
Investment Income: Rent Income	84,199	-	84,199	104,859
Gift Aid	-	-	-	-
Lottery Grant	-	-	-	-
Main grant	-	-	-	-
Other	-	-	-	-
	107,616	-	103,346	129,385

3. Expenditure

Premises Cost	72990	-	72,990	84,792.77
Administration	10086	-	10,086	15,045.80
Charitable activities	19255	-	19,255	39,359.39
Governance	1,879	-	1,879	1,634
	104,210	-	104,210	140,832

4. Tangible Fixed Assets

	Church Equipment	Fixture & Fittings	Office Equipment	Total
	£	£	£	£
Cost				
At 1 April 2023	30,000	7,000	15,703	52,703
Additions in period	-	-	-	-
At 31 March 2024	30,000	7,000	15,703	52,703
Depreciation				
At 1 April 2023	18,000.00	4,200.00	8,580	30,780
Charge in period	6,000.00	1,400.00	2,860	10,260
At 31 March 2024	24,000.00	5,600.00	11,440	41,040
Net Book Value				
At 31 March 2023	12,000	2,800	7,123	21,923
At 31 March 2024	6,000	1,400	4,263	11,663

5. Cash at Bank and at hand

	2024	2024	2024	2023
	£	£	£	£
Cash at bank	284	-	284	269
	284	-	284	269

6. Debtors: Amounts falling due within one year

	2024	2024	2024	2023
	£	£	£	£
Debtors	-	-	-	-
	-	-	-	0

7. Creditors: Amounts falling due within one year

	2024	2024	2024	2023
	£	£	£	£
Loans Payable	1934	-	1934	14285.34
Accruals	700.00	-	700	1000
	0.00	-	0	1000
	2634	-	2634	16285

RAPHA CHRISTIAN CENTRE
Financial Statements for the Year Ended 31 March 2024

8. Creditors: Amount falling due after one year

	2024	2024	2024	2023
£	£	£	£	
	-	-	-	-
	-	-	-	-
	-	-	-	-

9. Movements in Funds

	At 1st April	Movement 2023 in Fund	Transfers	At 31 March	2024
£	£	£	£	£	
Unrestricted Funds:					
General Funds		5907	3406	-	9313
Restricted Fund:		-	-	-	-
Total Funds		5907	3406	-	9313

10. Net Incoming Resources for the Year

This is stated after charging:

	2024	2024	2024	2023
		£	£	£
Depreciation	11,663	-	11,663	10,260
Accountancy Fees	700	-	700	1,000

11. Staff Costs

Management Committee did not receive remuneration

	2024	2023
Salaries and Wages paid to employees	10342	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.

