

The Ramp

2023 Annual Report & Financial Statements

Year Ending 31 December 2023

Registered Charity Number 1175513

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Officers and professional advisers

The board of trustees

Mr Andrew Elmes
Mr Michael Reeser
Mrs Karen Wheaton-Towe

Registered office

The Ramp
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61 Mosely Street
Manchester
M2 3HZ

Independent examiner

Daniel McGuren, ACMA CGMA
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Sheffield
S8 7TT

Bankers

Lloyds Bank Plc
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Report of the trustees

The trustees present their report together with the financial statements of the charity for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out on pages 14 and 15 and comply with the Charity's Trust Deed and applicable law.

These financial statements comply with the Charities Act 2011, the Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (Charities SORP (FRS102) and the Charities Act 2011).

Objectives and activities

The objectives of The Ramp are for the benefit of the public. It exists:

- to advance the Christian faith in accordance with the Statement of Faith in such ways as the Charity trustees may from time to time decide;
- to demonstrate the Gospel of Jesus Christ by the relief of persons who are in condition of need, hardship, or distress by the provision of funds, goods, or services of any kind including but not limited to, the provisions of counselling and support in such parts of the United Kingdom and the world as the Charity trustees may from time to time decide; and
- to advance religious or secular education in such ways and in such parts of the United Kingdom and the world as the Charity trustees may from time to time decide.

These objectives are achieved through the following activities:

- meetings, services, and events in person and online to promote the Christian faith, which are designed to be vibrant, dynamic, life-giving, and educational. These are held on a regular basis, open to all ages, and not dependent on social class or standing;
- offering support and counsel through the church leaders and in meetings to the church and community, promoting holistic healthy living for body, soul, and spirit;
- inspiration and impartation to church leaders and other church members from the values of the Bible and where possible bringing practical application to the message, including hosting Ramp conferences, worship nights, and involvement in the church's programmes.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. Details of the activities undertaken by the charity during the period are given in the following section.

Achievements and performance

OBJECTIVE 1 • To advance the Christian faith in accordance with the Statement of Faith in such ways as the Charity trustees may from time to time decide.

The Ramp, in its sixth full year of operation, experienced sustained growth and measured impact. Both in-person and digital ministries continued to expand as we, most notably, launched new student and young adult ministries in Manchester, hosted our largest ever conferences and events in the UK and Germany, and nearly trebled the reach of our online ministries.

Sunday gatherings in-person and online

Average Sunday morning in-person attendance grew to 396 by year's end and 323 people joined online each week, with more than 500 people in Manchester calling Ramp Church home.

Our YouTube content had more than 187,500 views in the year and over 300,000 total views since our channel began before the 2020 lockdown. 4,300 people were subscribed to our YouTube channel by year's end, and we saw 430 per cent more growth in subscribers than in the previous 12 months.

Viewers from 63 nations attended online in 2023, and an average of over 76 hours of our original faith-based content was consumed every day on YouTube alone.

Our online engagement shows that the Ramp's objective of advancing the Christian faith starts in Manchester but moves far beyond to exceed the bounds of our own local congregations.

Conferences and events

The Ramp hosted two UK conferences in 2023, drawing hundreds of attendees from across the nation as well as Europe, Africa, and North America.

In March, we hosted 755 delegates from 224 churches for two days of powerful preaching, immersive worship, and transformative ministry moments. Our Manchester team was joined by some of our American friends, including the Ramp US's founder, Karen Wheaton. 48 youth leaders and 30 lead pastors were in attendance, with 464 first-time attendees.

In September, we partnered with The Message Trust Germany to host a two-night conference in Saxony attended by hundreds of young people from the region. We continue to hear testimonies of deep and lasting transformation from this event.

We held our youth and young adult One-Night conference in November where young people were awakened to the reality of God, found freedom in his presence, and then were sent out filled with fresh purpose. 276 people from 54 churches including 20

pastors and leaders were in attendance. More than a third of attendees were brand new to the Ramp.

The Ramp's leaders, speakers, and worship leaders also reached thousands of people through their ministry at the events and conferences of other organisations and ministry partners, including Prayer Storm, The Message Trust, and 24-7 Prayer among others.

Youth, students, and young adults

Our student and young adult team launched a new discipleship ministry on the University of Manchester's campus. On average, 55 students and young adults gathered each week to deepen their walks with God and dive into God's word together, covering topics ranging from theology and Biblical interpretation to relational health and sexuality, dating, and marriage (and many more between).

For the first time, we had a booth at the University of Manchester Fresher's Fair, where Ramp Worship played live, and we interacted personally with over a thousand students. With the highest concentration of university students in Europe, Manchester is rich for student ministry.

Ramp Youth grew by 60 per cent in 2023 and baptized five young people. They started a youth-led worship team with singers and musicians leading their peers every Friday night. Our mentorship programme paired young-adult mentors with 14 young people for a year of one-on-one discipleship.

Evidence of spiritual growth

We saw wide-ranging and profound evidence of spiritual growth among the Ramp's congregants across the period as well.

- 29 people made the life-changing decision to publicly mark their faith journey through water baptism.
- 124 people filled 53 volunteer positions to make Sunday gatherings, prayer meetings, mid-week outreaches, home groups, and more happen every week.
- Our outreach teams were on university campuses, in the city centre, and/or in the red light district every week. In 2023, team members invested 546 volunteer hours into ministering on the streets of Manchester.
- We believe prayer shifts the spiritual temperature of a place. From pre-service prayer, all-night prayer, and one-off prayer events, the Ramp community spent 371 hours in corporate prayer, contending for God's will to be fulfilled in our church, city, and nation.
- Spiritual growth through following Jesus leads to increased generosity, and we saw the number of givers grow by 57 per cent. 714 individual givers expressed their faith through giving, partnering with the Ramp's ongoing and future work.
- Two couples were sent from the Ramp to the foreign mission field to serve full-time. The first, a newly married couple, is working in orphan care in the Philippines, and the second, a family of four, is church planting in the Dominican Republic.

- There are a number of ministry leaders, artists, and influencers rooted in Ramp Church. Collectively, they are reaching hundreds of thousands of people every week with the message of Jesus.

Gospel partnerships

In the period, the Ramp partnered financially with organisations focused on advancing the Christian faith both locally and abroad. We supported local churches reaching underserved communities in Greater Manchester, and on national and international levels, we partnered with the gospel works of Prayer Storm, The Message Trust, On Mission, The Ramp (US), and others.

These organisations collectively are reaching hundreds of thousands of people a year with the life-changing message of Jesus, some who are living in the world's hardest-to-reach places.

OBJECTIVE 2 • To demonstrate the Gospel of Jesus Christ by the relief of persons who are in condition of need, hardship, or distress by the provision of funds, goods, or services of any kind including but not limited to, the provisions of counselling and support in such parts of the United Kingdom and the world as the Charity trustees may from time to time decide.

Like the years before it, 2023 saw increased levels of mental, emotional, and physical health challenges as the economy reeled from the devastating results of the pandemic, global conflicts, and radical inflation.

In this climate, the Ramp's care ministries focused on meeting these needs for its congregation and many outside the church, and we partnered with charitable organisations to do the same locally and abroad.

Outreach teams

We recruited and mobilised volunteers from Ramp Church who worked across Manchester every week. In 2023, team members invested 546 volunteer hours into ministering on the streets of Manchester. They offered refreshments, personal care packages, prayer and encouragement, and signposting for rough sleepers, sex workers, and immigrants.

We saw needs met in our Sunday gatherings and midweek activities as we prayed corporately for mental, emotional, and spiritual needs; financial health; and relational wholeness. We regularly received reports from people within our congregations of prayer requests that were resolved practically and miraculously.

Justice and mercy partnerships

Our partnerships with Barnabus, Tearfund, and others provided hundreds of meals and critical care for the vulnerable and homeless, and our partnership with The Message

Trust helped us reach and support young people in underserved communities across Greater Manchester.

Our partnership with Philippine Outreach Centre continued, who, for over 40 years, have brought relief through their children's homes, free private school, weekly prisons work, and local churches.

OBJECTIVE 3 • To advance religious or secular education in such ways and in such parts of the United Kingdom and the world as the Charity trustees may from time to time decide.

The Ramp continued teaching and training people at all stages of life. Our Sunday gatherings and mid-week small groups educated and carried practical application, including teaching children and young people on topics of faith, character, personal growth, and more.

Our new member's course, called New Here, taught individuals the values, vision, and culture of the Ramp and included leadership training alongside personal assessments to discover spiritual gifts and personality types. New Here feeds directly into additional practical training opportunities in music, creative arts, live and digital production, customer service, and more.

Media production training included videography, audio mixing, and graphic design. We connected aspiring media creatives with experienced and professional videographers, engineers, and designers.

The youth mentorship programme we created provides one-to-one training and support relationships between youth and young adults. As mentors, young adults received training from church leadership in sound Christian discipleship practises, which they employed with their youth mentees. Mentees received relevant and inspiring faith education and relational encouragement and support.

Our small groups ministry continued to recruit and train new leaders to host and lead effective and engaging small groups ministries. Group leaders' training focused on developing strong relational and communication skills alongside teaching effective pastoral care and Bible lessons.

Staff and volunteers

To facilitate the growth over the period, the Ramp hired two new employees.

To fill the role of operations assistant, Ms Marianna Mervjak joined the operations team in a full-time capacity in the Summer. Her employment ensures the charity's needs are met in the areas of volunteer and event management, health and safety, and facilities

oversight. Ms Mervjak has years of faithful and effective volunteering at Ramp Church and brings her experience and pastoral heart in a critical area of the charity.

Mr Josh Guest joined the team as a youth pastor. After years of volunteering in the same capacity, Mr Guest's ministry has been vital, alongside our other youth leaders, in guiding young people into growing relationships with Jesus Christ. He not only brings years of experience ministering at Ramp Church Manchester, but as a graduate of the Ramp School of Ministry, his training and passion are welcome additions to the Ramp's youth ministry.

The Ramp had a total of 124 active volunteers in the period seizing hundreds of serving opportunities. Volunteers served across all the charity's activities, with most engaged in our gatherings, conferences and events, and outreaches.

Public benefit

Throughout the period ending 31 December 2023, the trustees have paid due regard to the Charity Commission's guidance on Public Benefit and in particular, the guidance provided to charities for the advancement of religion. The trustees are satisfied that the information provided in the report and accounts meets the public benefit reporting requirements.

Structure, governance, and management

Governing document

The Ramp's governing document is a constitution. The charity was registered on 2 November 2017 as a Charitable Incorporated Organisation, whose only voting members are its trustees.

Appointment of trustees

Trustee selection method is by appointment by the current trustees, of any person meeting the requirements set down in the constitution. Trustees are selected on basis of their experience, expertise, and specific skills which are reasonably expected to further the mission and vision of the charity.

Organisation

As set out in the charity constitution, the board of trustees meets at least three times per annum to oversee the vision, strategies, and management of the charity. This meeting may be held in person, teleconference, or online videoconference.

Day-to-day management of the trust's operations is delegated to trustee and lead pastor Mr Michael Reeser. The trust also relies on staff and volunteers to help ensure quality activities are delivered.

Financial review

The trustees have prepared the accounting policies for the Ramp in accordance with the requirements of the SORP and of best accounting practice.

Review of the period

During the year, the baseline income increased to £530,982 (2022: £453,709).

The costs went up to £475,750 (2022: £433,035) but were contained due to strong financial management and good cost control.

Income and expenditure

The Ramp relies on voluntary income as its principal source of funding. Total donation and legacies amounted to £514,046 (2022: £428,790).

Income from trading activities were £5,967 (2022: £5,356).

The costs of raising funds amounted to £0 (2022: £0), and the costs of fund generating activities were £11,154 (2022: £8,185).

'Income from Charitable activities' in the accounts shown as £10,052 (2022: £19,445) includes £0 (2022: £0) speaking fees.

Governance

The £940 'governance' costs include the costs associated with independent examination of the accounts.

Surplus

Total of incoming resources exceeded resources expended in the period by £55,232 (2022: £20,674).

Balance Sheet

The Balance Sheet as at 31 December 2023 was strong, ensuring that the charity has the assets required to deliver its commitments to the community.

Included in 'Tangible fixed assets' are various items of stage equipment valued at £25,991 (2022: £34,064).

Reserves policy

To ensure the financial viability of the church and its ability to meet its ongoing commitments, the charity will endeavour to maintain, on average, sufficient reserves to cover all contractual obligations for one month and, if possible, between three and six months.

Action by the trustees will be required should the value of the fund exceed two times the annual expenditure or fall below three month's expenditure.

At the end of the period, the charity held roughly four month's expenditures in cash reserves.

Principal risks and uncertainties

The financial and operational effect of the COVID-19 pandemic on the Ramp has been considered by trustees. Although the impact of the lockdown had been significant, it is believed if something of a similar nature occurred, all major sources of income will remain stable.

Contingency plans are being developed for the delivery of future objectives, events, etc. in the context of a further lockdown in 2024. Due to the experiences of the last three years, the charity is effectively positioned to respond to full or partial lockdowns should they arise. We have increased our capabilities to transition to and employ technology to deliver our programmes digitally to great effect.

Risk policy

The trustees conduct an on-going review of major risks as part of its regular monitoring and reporting. Internal risks are minimised by the implementation of procedures regarding good practice child protection policies, fire safety and health, and safety inspections where the charity's activities operate. Financial risks are minimised by the implementation of procedures for the authorisation of all transactions on a regular basis.

Investment powers and policies

The trustees have the power to invest surplus funds of the charity in investments, securities, and property as they think fit. The current policy of the trustees is to invest funds not immediately required by the charity into a range of Treasury Saving accounts which bear competitive rates of interest.

The trustees consider the social, environmental, and ethical impact of the investment, before placing any new funds with a third party. This policy is reviewed periodically by the trustees.

Remuneration policy

The remuneration policy seeks to balance our Christian values and the need to attract and retain staff with appropriate qualifications and skills.

Our minimum wage is based on the Living Wage as set by the Living Wage Foundation, which is higher than the National Living wage as regulated by HMRC. Pay scales are reviewed by external experts, benchmarked against similar jobs in the Northwest, and a London weighting is applied where appropriate. We review the retail price and consumer price indices for inflation on an annual basis, before deciding upon any annual increments.

Sharing our resources

Our commitment to helping others around the world who share our heart for the poor and unreached is expressed through our tithe fund. We tithe a proportion of our

unrestricted charitable income and give it to other organisations and charities who share similar objectives to the Ramp.

Our total giving during the year amounted to £28,725 (2022: £28,245). These gifts were given freely without any third-party benefit being received from any organisations and charities.

Plans for future periods

Looking ahead. Alongside sustaining growth in our current ministries, programmes, and activities, we're expanding into these three areas:

1. More conferences and events than ever before

The Ramp has a vision to partner with a spiritual awakening that's happening around the world—a vision far bigger than our own congregations, ministries, and activities. To that end, we'll be hosting and partnering with more national and international events in 2024 than ever before. These events will draw hundreds of churches and charities that are impacting parts of our world far beyond our own reach.

From our own Ramp Intensive, conferences, and One-Nights to joining national prayer events and youth gatherings to local church services, our leaders, speakers, and worship teams will be ministering at churches, conferences, and festivals and on broadcasts and recordings across the UK and in America, Europe, and the Near East.

2. Our first discipleship and spiritual formation intensive

In the Spring, we'll host our first ever Ramp Intensive with three days of immersive training in missional discipleship for our secular age.

We'll be exploring questions like: *What does it look like to live with unwavering devotion in a culture of compromise? How does your identity as God's son or daughter contrast in a time of self-definition? What does missional engagement look like in a day of privatised faith? How do we cultivate passion in the midst of apathy, missional responsibility in indifference? How do we model profound fulfilment in an age of anxiety, satisfaction in an age of activism?*

Ramp Intensive has the depth of a university course, the heart of mentorship, and the accessibility of one-to-one coaching. We're engineering the size and context to be small, interactive, and deeply formative. Attendees will be equipped with the tools needed to live a radical, authentic, and effective faith. The three days culminate in a night of extended worship, prayer, preaching, and ministry at Ramp One-Night.

3. Capital campaign for a new building

Ramp Church's congregations have outgrown our current venue spaces. In Autumn of 2024, we'll be holding the first of a series of fundraisers to raise capital for purchasing or leasing new long-term building solutions. These facilities will meet our current needs and provide expanded capabilities for projected growth.

The trustee's responsibilities

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 and its financial activities for that year together with its assets and liabilities at the end of the year, adequately distinguishing any material, special trust, or other restricted fund of the charity.

In preparing those financial statements, the directors are required to:

- a. Select suitable accounting policies, and then apply them consistently.
- b. Make judgements and estimates that are reasonable and prudent.
- c. State whether the policies adopted are in accordance with the appropriate SORP on accounting by Charities and the Accounting Regulations and with applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and
- d. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue its activities.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Statements of Recommended Practice and the regulations made under section of the Charities Act 2011. 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 irregularities.

The trustees are responsible for the maintenance and integrity of the financial information included in the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

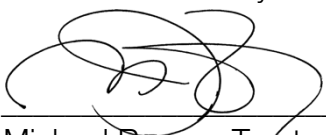
The trustees have the power to invest in such assets as they see fit.

Related parties

A summary of transactions with related parties is set out in note 15 of the financial statements.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees.

Signature: 
Michael Reeser, Trustee

Date: 29 August 2024

Independent examiner's report to the trustees of the Ramp
Year ending 31 December 2023

I report on the accounts of the Trust for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes, as set out on pages 11 to 23.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). 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 an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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 next statement.

Independent examiner's statement

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

- 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 financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act
 - have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Daniel McGuren, ACMA CGMA
3 Chancet Wood Rise
Sheffield
S8 7TT

Signature:  _____

Date: 31 August 2024

Statement of financial activities • Year ending 31 December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
INCOMING RESOURCES					
Incoming resources from generating funds:					
Donations and legacies	2a	492,110	21,936	514,046	428,790
Grant Funding	2b	0	0	0	0
Other income from Charitable activities	2c	10,052	0	10,052	19,445
Other Trading income	2d	5,967	0	5,967	5,356
Investment Income	2e	916	0	916	119
TOTAL INCOMING RESOURCES		509,046	21,936	530,982	453,709
RESOURCES EXPENDED					
Charitable Activities	3	408,240	66,570	474,810	432,095
Governance Costs	3	940	0	940	940
TOTAL RESOURCES EXPENDED		409,180	66,570	475,750	433,035
NET(OUTGOING)/INCOMING RESOURCES BEFORE TRANSFERS		99,865	(44,633)	55,232	20,674
TRANSFERS					
Gross Transfer between Funds				0	0
NET MOVEMENT IN FUNDS		99,865	(44,633)	55,232	20,674
Total Funds Brought Forward		93,857	53,886	147,742	127,068
TOTAL FUNDS CARRIED FORWARD		193,722	9,252	202,974	147,742

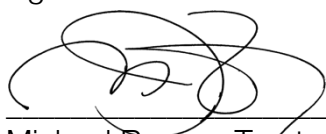
	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
INCOMING RESOURCES					
		508,129	21,936	530,066	453,590
TOTAL RESOURCES EXPENDED					
		(409,180)	(66,570)	(475,750)	(433,035)
OPERATING SURPLUS		98,949	(44,633)	54,316	20,555
OTHER INCOME					
Investment Income	2e	916	0	916	119
SURPLUS FOR THE FINANCIAL YEAR		99,865	(44,633)	55,232	20,674

The charity has no recognised gains or losses other than the results for the year as set out above.

Balance sheet • Year ending 31 December 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible fixed assets	8	<u>25,991</u>	<u>34,064</u>
		<u>25,991</u>	<u>34,064</u>
CURRENT ASSETS			
Stocks	9	0	0
Debtors	10	14,918	16,043
Cash at bank and in hand	11	<u>166,819</u>	<u>121,699</u>
		<u>181,737</u>	<u>137,742</u>
CREDITORS: Amounts falling due within one year	12	4,754	24,064
NET CURRENT ASSETS		<u>176,982</u>	<u>113,678</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		202,974	147,742
NET ASSETS		<u>202,974</u>	<u>147,742</u>
FUNDS OF THE CHARITY			
Restricted Income Funds	13a	9,252	53,886
Unrestricted Income Funds	13b	<u>193,723</u>	<u>93,856</u>
		<u>202,974</u>	<u>147,742</u>

These financial statements were approved by the trustees on 29 August 2024 and signed on their behalf by:



Michael Reeser, Trustee

Statement of cashflows • Year ending 31 December 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net cash received (spent)	55,232	20,674
Adjustments to cash from non-cash items		
Depreciation and loss on sale of asset	18,615	16,276
	73,847	36,950
Working capital adjustments		
Decrease/(increase) in stocks	0	0
Decrease/(increase) in debtors	1,125	697
Increase/(decrease) in creditors	(19,311)	15,004
Net cash flows from operating activities	55,661	52,651
Cash flows from investing activities		
Disposals of tangible Fixed Assets	1,616	0
Purchase of tangible Fixed Assets	(12,158)	(4,547)
Net cash flows from investing activities	(10,542)	(4,547)
Net (decrease)/increase in cash and cash equivalents	45,119	48,104
Cash and cash equivalents at 1 January	121,700	73,595
Cash and cash equivalents at 31 December	166,819	121,700

Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with FRS 102, “The Financial Reporting Standard applicable in the UK and the Republic of Ireland”, the 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) (Charities SORP (FRS 102)) and the Charities Act 2011. The Charity constitutes a public benefit entity as defined by FRS102.

The trustees consider that, given the level of reserves, there are no material uncertainties about the trust’s ability to continue as a going concern.

Incoming resources

Donations and gifts

Donations and gifts are generally only recognised when received by or on behalf of the charity. In exceptional cases where an amount is significant, gifts are recognised as income when the charity is notified of a commitment to make a donation, and the trustees are virtually certain they will receive the resources, and the monetary value can be measured with sufficient reliability.

Income tax

Income tax recoverable on Gift Aid donations is recognised on a receivable basis.

Grants

Grants to the charity are accounted for as soon as charity is notified of its legal entitlement and the amount due.

Income from charitable activities

All income from events and activities is recognised when due.

Income from fund generating activities

Income raised by special fundraising events and trading activities are accounted for in the period in which the charity is entitled to receipt.

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis.

Direct charitable expenditure

Directly attributable expenditure has been allocated to the appropriate fund. Where

costs have been shared the expenditure has been allocated to funds on the basis of their estimated consumption of expenses.

Governance

These costs include the costs of governance arrangements which relate to the general running of the charity as opposed to the direct management functions inherent in generating funds and in charitable activities. This includes such items as external audit, legal advice for trustees, and costs associated with constitutional and statutory requirements, including trustee's meetings.

Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements.

Fixed assets

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost, or if gifted, at the value to the charity on receipt.

Depreciation is calculated on the costs or valuation of the assets at the rate of 25% (2022: 25%) using the straight line method.

Current assets

Amounts owing to the charity at 31 December 2023 in respect of income are shown as debtors less provision for amounts that may prove uncollectable.

Funds

Funds held by the charity are either:

- **Unrestricted general funds.** These are funds that can be used in accordance with the charitable objects at the discretion of the trustees.
- **Restricted funds.** These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the financial statements • Year ending 31 December 2023

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
2a Donations and legacies				
Donations	492,110	21,936	514,046	428,790
	<u>492,110</u>	<u>21,936</u>	<u>514,046</u>	<u>428,790</u>
2b Grant Funding				
Other Grants	0		0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2c Other Income from charitable Activities				
Event Income	0	0	0	4,667
Mission Trips	886	0	886	9,812
Other Income	9,166	0	9,166	4,966
	<u>10,052</u>	<u>0</u>	<u>10,052</u>	<u>19,445</u>
2d Other Trading Income				
Trading Sales	5,967	0	5,967	5,356
	<u>5,967</u>	<u>0</u>	<u>5,967</u>	<u>5,356</u>
2e Investment Income				
Bank Interest Received	916	0	916	119
	<u>916</u>	<u>0</u>	<u>916</u>	<u>119</u>
TOTAL INCOMING RESOURCES	<u>509,046</u>	<u>21,936</u>	<u>530,982</u>	<u>453,709</u>

3. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
	409,180	66,570	475,750	433,035
Costs of Direct Charitable Activities	<u>409,180</u>	<u>66,570</u>	<u>475,750</u>	<u>433,035</u>

4. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITIES TYPE

	Activities Undertaken Directly £	Total 2023 £	Total 2022 £
Costs of Generating Voluntary income	0	0	0
Costs of Fund Generating Activities	11,154	11,154	8,185
Costs of Charitable Activities	464,046	464,046	423,909
Other Governance costs	940	940	940
	<u>476,140</u>	<u>476,140</u>	<u>433,035</u>

5. GOVERNANCE COSTS

	Unrestricted Funds £	Total 2023 £	Total 2022 £
Independent examiner's fee	550	550	940
	<u>550</u>	<u>550</u>	<u>940</u>

6. NET OUTGOING RESOURCES FOR THE YEAR

	Total 2023 £	Total 2022 £
This is stated after charging		
Independent examiner's fee	550	940
Depreciation of owned assets	18,125	16,276

7. INFORMATION REGARDING TRUSTEES AND EMPLOYEE

	Total 2023 £	Total 2022 £
Employee costs during the year:		
Wages and salaries	188,853	138,537
Social security costs	15,984	7,118
Pension costs	120	1,778
	<u>204,957</u>	<u>147,432</u>
Average number of staff employed:	No.	No.
Raising funds and Charitable Activities	<u>8</u>	<u>6</u>
	<u>8</u>	<u>6</u>

No. of employees receiving remuneration of more than £60,000 during the year £nil (2022: £nil).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £75,440 (2022: £70,808).

One trustee, Mr Michael Reeser, from employment with the charity received gross remuneration (including employer's national insurance) during the year £40,566 (2022: £40,243) with pension contributions of £0 (2022: £997). His wife, Mrs Stacie Reeser, also an employee of the charity, received gross remuneration (including employer's national insurance) of £34,874 (2022: £28,578) with pension contributions of £0 (2022: £723).

No charity trustee received payment for professional or other services supplied to the charity, nil (2022: nil).

Trustees' expenses represent the payment or reimbursement of travel and subsistence costs totalling nil (2022: nil) relating to attendance at meetings of the trustees.

8. Tangible Fixed Assets

		2023	2023	2023	Total
		£	£		£
		Computer and Office Equipment	Equipment	Vehicle	Total
Cost	at 1 January 2023	6,038	106,088	12,300	124,426
	Additions	799	11,359	0	12,158
	Disposals	0	(2,105)	0	(2,105)
	at 31 December 2023	<u>6,837</u>	<u>115,342</u>	<u>12,300</u>	<u>134,479</u>
Depreciation	at 1 January 2023	3,555	83,631	3,176	90,362
	Charge for year	1,693	13,848	3,075	18,615
	Disposals	0	(489)		(489)
	at 31 December 2023	<u>5,248</u>	<u>96,990</u>	<u>6,251</u>	<u>108,488</u>
Net Book Value	at 31 December 2023	<u>1,589</u>	<u>18,352</u>	<u>6,049</u>	<u>25,990</u>
	at 31 December 2022	<u>2,483</u>	<u>22,457</u>	<u>9,124</u>	<u>34,064</u>

9. Stocks

	2023	2022
	£	£
Stocks of finished goods and goods for resale	0	0
	<u>0</u>	<u>0</u>

10. Debtors

	2023	2022
	£	£
Prepayments	4,742	10,638
Accrued income	9,032	4,013
Other Debtors	1,143	1,391
	<u>14,918</u>	<u>16,043</u>

11. Cash at Bank & In Hand

	2023	2022
	£	£
Current Account	29,982	6,693
Savings Account	103,638	109,365
PAYPAL	2,203	879
Soldo	1,228	0
Giving Account	29,767	4,762
	<u>166,819</u>	<u>121,699</u>

12. Creditors : Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	596	19,970
Other creditors including taxation and social security	3,308	3,394
Accruals and deferred income	850	700
	<u>4,754</u>	<u>24,064</u>

13. RECONCILIATION OF MOVEMENTS IN FUNDS

	Balance at 01-Jan-22 £	Movement in Resources Incoming £	Outgoing £	Transfers Between Funds £	Balance at 31-Dec-22 £
13a. Restricted Funds	15,922	63,560	(25,597)	0	53,886
13b. Unrestricted Funds					
General Fund - Free Reserves	65,353	390,149	(395,707)	0	59,795
Designated - Fixed Assets	45,793		(11,731)		34,062
	127,068	453,709	(433,035)	0	147,742

	Balance at 01-Jan-23 £	Movement in Resources Incoming £	Outgoing £	Transfers Between Funds £	Balance at 31-Dec-23 £
13a. Restricted Funds	53,886	21,936	(66,570)	0	9,252
13b. Unrestricted Funds					
General Fund - Free Reserves	59,795	509,046	(401,106)	0	167,736
Designated - Fixed Assets	34,062		(8,075)		25,987
	147,742	530,982	(475,750)	0	202,974

The General funds include designated funds of Fixed Assets valued at £25,987 and Free Reserves of £167,736.

The £9,252 held in restricted funds is the monies remaining from the Stewardship Grant that was given towards equipment and social media consultancy and from the Ramp US towards salary costs.

14. ANALYSIS OF NET ASSETS BY FUND

	Tangible Fixed Assets £	Net Current Assets / (Liabilities) £	TOTAL £
Restricted Funds	0	9,252	9,252
Unrestricted Funds	25,987	167,736	193,723
	25,987	176,988	202,974

15. Related party transactions

During the period the related party transactions were as stated below:

The Ramp gave donations of £16,515 to The Ramp US (2022: £730).

£15,623 was received from The Ramp US in donations (2022: £107,271). £8,170.94 (2022: £63,560) was restricted to staff costs. Mrs Karen Wheaton-Towe is also a Trustee of this charity. No monies were received from or paid to Mrs Wheaton-Towe in 2023 (2022: £nil).

Mr Andrew Elmes, Trustee of the Ramp, and officer of Great Big Life Ltd, received in total £1,100 (2022: £950) for speaker's fees.

Total donations made by the trustees during the period were £8,089 (2022: £8,285).

16. Contingencies

The trustees have confirmed that there were no contingencies liabilities which should be disclosed on 31 December 2023.

17. Going concern

The trustees consider that there are no material uncertainties about the trust's ability to continue as a going concern.

18. Pension

The charity operates an 'automatic enrolment' workplace pension scheme on behalf of its employees, as required by the Pensions Act 2008. All contributions due have been fully paid.

19. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.