

Rora Christian Fellowship Trust – Registered Charity 268681
Annual Trustees report – year ending 31.03.25

This is an annual report for Rora Christian Fellowship Trust (RCFT), registered at Rora House, Halford, Liverton, Newton Abbot, Devon, TQ12 6HZ.

Current Trustees:

Mr Julian Harrison
Mrs Ruth Krolik

Mr Benjamin Khan
Mr Peter Elks

Objectives & Activities

The objectives of RCFT are

- A base for a fully functional Independent New Testament Church
- A home church base for missionaries who have the genuine call of God to other lands.
- Opportunities for those called into the work at Rora to:
 - 1) Gain practical experience in a work environment.
 - 2) Trust God for their needs.
 - 3) Learn to serve the Lord together as a team.
- A platform for Christian conferences, bible teaching ministry and children's camps.
- A base for churches, missions and other Christian groups to run their own seminars.
- Holidays with fellowship for those in need of refreshment in a Christian atmosphere.

Achievements & Performance

Groups, conferences and activities continued at Rora. Including large kids camps and conferences during the summer. The monthly youth club is also popular, with 35+ kids attending each month. Once again, we were able to take some of the young people to a youth weekend in Reading in February.

General maintenance work continued around the site and in the property.

The church has continued to visit a local Old Peoples Home once a month to hold a 'church' service for the residents, and also run 'Open the Bible' assemblies in 3 local primary schools.

Rora continued its partnership with the local Co-Op store in Liverton, and we were able to support local families with food parcels. This is a project that is continuing.

Finances

RCFT does not charge for use of the facilities, but ask for donations from visitors. RCFT does benefit from Gift Aid re-payments on appropriate donations. God has been faithful and provided all the finances required to complete all the work being carried out, and to keep the house running.

Rora Christian Fellowship Trust

Report and Accounts

For the year ended 31 March 2025

Rora Christian Fellowship Trust
Report and accounts
Contents

	Page
Accountants' report	1
Profit and loss account	2
Balance sheet	3
Notes to the accounts	4-5
Detailed Income and expenditure account	6
Detailed schedule to Income and expenditure account	7-8

Rora Christian Fellowship Trust
Accountants' Report

Report to the Trustees on the preparation of the unaudited accounts of Rora Christian Fellowship Trust for the Year ended 31 March 2025.

We have prepared the Income and Expenditure Accounts, without carrying out an audit, from the books and records provided to us by Rora Christian Fellowship Trust. We have received satisfactory answers to all of our questions and we confirm that the accounts on pages 2 to 7 are in accordance with the books and records.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

TS Partners Ltd
Chartered Tax Advisors and Accountants

2-4 Gladstone Place
Newton Abbot
Devon
TQ12 2AN

12 August 2025

Rora Christian Fellowship Trust
Income and expenditure account
for the year ended 31 March 2025

	Notes	2025 £	2024 £
Income			
General income		129,280	162,772
Cost of sales		(12,946)	(20,553)
Gross profit		<u>116,334</u>	<u>142,219</u>
Administrative expenses		(122,245)	(143,513)
Other operating income		-	4,463
Operating Surplus /(Deficit)	5	<u>(5,911)</u>	<u>3,169</u>
Excess of income over expenditure/ (expenses over income)		<u>(5,911)</u>	<u>3,169</u>
Excess of income over expenditure/ (expenses over income)		<u>(5,911)</u>	<u>3,169</u>

Rora Christian Fellowship Trust
Balance Sheet
as at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	3	481,894	478,929
Current assets			
Cash at bank		115,752	124,628
Creditors: amounts falling due within one year	4	(1,918)	(1,918)
Net current assets		<u>113,834</u>	<u>122,710</u>
Net assets		<u>595,728</u>	<u>601,639</u>
Capital and reserves			
Income and expenditure account	5	595,728	601,639
		<u>595,728</u>	<u>601,639</u>

This statement of account was approved by the Trustees on 12 August 2025 and signed on behalf of the Trustees by:



Trustee

Rora Christian Fellowship Trust
Notes to the Accounts
for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

These financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Charities Statement of Recommended Practice, as applicable to small charities.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	18% reducing balance
Motor vehicles	18% reducing balance

2 Trustees' Emoluments

No trustee received remuneration during the year.

3 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Motor vehicles £	Fixtures and fittings etc £	Total £
Cost					
At 1 April 2024	451,781	52,790	2,500	11,550	518,621
Additions	-	9,575	-	-	9,575
At 31 March 2025	451,781	62,365	2,500	11,550	528,196
Depreciation					
At 1 April 2024	-	35,182	2,431	2,079	39,692
Charge for the year	-	4,893	12	1,705	6,610
At 31 March 2025	-	40,075	2,443	3,784	46,302
Net book value					
At 31 March 2025	451,781	22,290	57	7,766	481,894
At 31 March 2024	451,781	17,608	69	9,471	478,929

During the year, the trust invested in the following improvements:

£4967 classified under plant and machinery for the installation of play park equipment.

£4,248 classified under plant and machinery for the installation of two new hot water boilers.

£359.98 classified under plant and machinery for two new ninja air fryers.

4 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,918	1,918

Rora Christian Fellowship Trust
Notes to the Accounts
for the year ended 31 March 2025

5 Unrestricted Funds	2025	2024
Net Income Resources fo	<u>129,280</u>	<u>162,772</u>
At 1 April 2024	601,639	598,470
Surplus/(Deficit) for the Year	<u>- 5,911</u>	<u>3,169</u>
At 31 March 2025	<u>595,728</u>	<u>601,639</u>

Rora Christian Fellowship Trust
Income and expenditure account
for the year ended 31 March 2025

	2025	2024
	£	£
Income		
General income	129,280	162,772
Cost of sales	(12,946)	(20,553)
Gross profit	<u>116,334</u>	<u>142,219</u>
Administrative expenses	(122,245)	(143,513)
Other operating income	-	4,463
Excess of Income over Expenses/(Expenses over Income)	<u>(5,911)</u>	<u>3,169</u>
Excess of Income over Expenses/(Expenses over Income)	<u>(5,911)</u>	<u>3,169</u>

Rora Christian Fellowship Trust
Schedule to the income and expenditure account
for the year ended 31 March 2025

This schedule does not form part of the statutory accounts

	2025	2024
	£	£
Income		
Freewill offerings and gifts	110,374	146,794
Gift Aid	5,796	5,835
Book Sales	272	563
Camp Income	12,838	9,580
	<u>129,280</u>	<u>162,772</u>
Cost of sales		
Specific gifts passed on	<u>12,946</u>	<u>20,553</u>
Administrative expenses		
Expenditure/Administrative expenses:		
Housekeeping	764	1,332
Books	-	28
Travel and subsistence	823	-
Motor expenses	1,832	2,007
Gifts (Missionary/Speakers)	13,787	24,033
Gifts	2,600	6,824
Cleaning materials	2,366	684
Food	10,486	12,444
Medicines	5	-
	<u>32,663</u>	<u>47,352</u>
Premises costs:		
Repay Rent / Horse Trailer	600	600
Water rates	1,950	1,263
Council tax	4,665	4,457
Cleaning	1,527	1,832
Light and heat	24,571	27,980
Waste disposal	2,065	2,715
	<u>35,378</u>	<u>38,847</u>
General administrative expenses:		
Telephone and internet	2,093	2,315
Printing, postage and stationery	327	531
Books, medals and prizes	826	1,256
Licences	170	252
Subscriptions	349	329
Bank charges	135	202
Insurance	6,807	6,650
Garden expenses	242	482
Pest control	1,736	1,416
Repairs and maintenance	23,761	28,634
Play Park Inspection & Maintenance	132	130
Thirty One Eight (DBS Checks)	378	444
Depreciation	6,610	5,959
Website Costs	600	930
Digger / Tractor Maintenance etc	1,442	942
Mower Maintenance & Fuel	1,559	-
Olive Wood Sales (Echoes of Service)	78	202
Sundry expenses	973	316

Rora Christian Fellowship Trust
Schedule to the income and expenditure account
for the year ended 31 March 2025

This schedule does not form part of the statutory accounts

	2025	2024
	£	£
Training costs	165	16
	<u>48,383</u>	<u>51,006</u>
Projects & Activities:		
Bore Hole In Malawi	-	275
Girls house party activities	330	1,811
Boys camp activities	1,405	2,304
	<u>1,735</u>	<u>4,390</u>
Legal and professional costs:		
Accountancy fees	1,827	1,918
Other legal and professional	2,259	-
	<u>4,086</u>	<u>1,918</u>
	<u>122,245</u>	<u>143,513</u>
Other operating income		
Other operating income	<u>-</u>	<u>4,463</u>

Independent Examiner's Report on the Accounts (Accruals Accounts)

Report to the trustees/members of: **RORA CHRISTIAN FELLOWSHIP TRUST**

On accounts for the year ended: **31 MARCH 2025**

Set out on pages: **1 - 8**

Respective responsibilities of trustees
and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year (under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed:

It is my responsibility to:

- examine the accounts (under section 43(3) of the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 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 Commissioners. 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 I do not express an audit opinion on the accounts.

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 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: **PA Menagh**

Date: **21.02.2025**

Name: **PAULA ANNE MENAGH**

Relevant professional qualification or
body:

ASSOCIATION OF ACCOUNTING TECHNICIANS

Address: **2 - 4 GLADSTONE PLACE
NEWTON ABBOT
DEVON
TQ12 2AN**