

**CHARITY NUMBER:1087788**  
**COMPANY NUMBER: 4201510**

**THROUGH THE ROOF CHARITABLE TRUST**  
**DIRECTORS REPORT**  
**AND ACCOUNTS**  
**FOR THE YEAR ENDED 30th SEPTEMBER 2022**

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# **THROUGH THE ROOF CHARITABLE TRUST**

## **ACCOUNTS**

**For the year ended 30 September 2022**

### **DIRECTORS**

Dr. Michael Townsend (Chairman)  
Mrs Fiona Maccabe  
Mr Clyde Bacchus  
Mrs Carol Arnold  
Revd Trevor Hahn  
Mr Rob Dalton  
Mr Simon Dennis (resigned 7th December 2022)  
Mrs Sally Whitney (appointed 21st September 2022)

### **COMPANY SECRETARY**

Miss Jan Nicholson

### **REGISTERED OFFICE**

Alpha House, Alpha Place  
Garth Road  
Morden  
Surrey  
SM4 4TQ

### **INDEPENDENT EXAMINER**

Gareth Jones Compliance Ltd  
Chartered Certified Accountants  
3 Wyvis Drive  
Balloch  
Inverness  
IV2 7HP

### **BANKERS**

CAF Bank Ltd  
25 Kings Hill Avenue  
West Malling  
Kent  
ME19 4JQ

**REGISTERED CHARITY NUMBER:** 1087788

**COMPANY REGISTRATION NUMBER:** 4201510

**Directors' / Trustees Report**  
**Through the Roof Charitable Trust**  
**FOR THE YEAR ENDED 30th September 2022**

By God's grace the Trustees are pleased to present the report and accounts for Through the Roof for the year ended 30<sup>th</sup> September 2022.

**Donations**

This year the charity has benefitted from a generous donation of a residential property to the value of £175,000 which is to generate income for future activities and is an asset that cannot be liquidated.

**Structure, Governance and Management**

The company was incorporated on 18 April 2001, is registered as a charity, and is constituted as a company limited by guarantee and is governed by a Memorandum and Articles of Association.

Through the Roof is a Christian disability charity working in the UK and internationally. The charity's name comes from the Bible account where four friends help their paralysed friend to meet Jesus. Since 1997 Through the Roof has sought to influence church and act as a catalyst for change, conveying a prophetic message to church and society where disabled people are valued equally, and enabled to belong and contribute.

There are currently eight members of the Board of Trustees which meets quarterly to administer the Charity. The Trustees are also the Directors of the company for charity purposes. Trustees have a range of experience and skills in Accountancy, Business, Disability, Education, Health, IT, Law, Ordained Ministry, Christian Mission, and the Charitable Sector.

There is a breadth of diversity amongst the Trustees, who all attend a variety of different evangelical churches, and agree with the Evangelical Alliance's Basis of faith. 25% have personal lived experience of disability, 37% are female, and 12% are of a Black Caribbean ethnic background.

A Chief Executive is appointed by the Trustees to manage the day-to-day operations on a full-time basis along with a part-time Operations Manager. Seven further part-time staff were employed, which, at the Year-End equates to 5.9 Full-Time-Equivalent members of staff. They are supported by 87 faithful, skilled, and servant-hearted volunteers across its programme areas, including two regular office volunteers at the administration base in Morden, south London, and nine at our wheelchair storage warehouse in Aldershot. Many volunteers have personal experience of disability.

Through the Roof is an Affiliate of US ministry, Joni and Friends (JAF), a member of the Evangelical Alliance (EA), and Global Connections (GC) and a founder member of the Churches for All (CFA) network of Christian disability organisations.

**Appointment and Induction of Trustees**

Appointment of the Directors is governed by the Articles of Association of the Company. The Board of Directors is authorised to appoint new Directors according to the agreed guidelines for the appointment of new trustees. New trustees receive a copy of the latest annual report and accounts, the Strategic Plan, and a copy of the Charity Commission leaflet 'The Essential Trustee: What You Need to Know.' Trustees are required to agree and adhere to the charity's statement of faith.

There was one new appointment to the Board of Trustees during the year – Sally Whitney.

**Related Parties**

Through the Roof is sole owner of DCF Ltd, the trading subsidiary which runs the holiday programme.

**Property**

The charity's administration base is in a self-contained, accessible, ground floor office in Morden, south London, of approximately 500 square feet, within the three-storey building leased by Christian charity, Ascension Trust. Additionally, we rent 2,000 square feet of warehouse storage space for our wheelchair programme, in Aldershot, Hampshire.

**Directors' / Trustees Report - continued**  
**Through the Roof Charitable Trust**  
**FOR THE YEAR ENDED 30th September 2022**

**Aims and Objectives**

The objects of Through the Roof Charitable Trust are:

(a) to advance the Christian faith particularly amongst persons with physical and other disabilities in accordance with the Statement of Beliefs set out in its Memorandum and Articles of Association in the United Kingdom and elsewhere as the directors of the Charity may from time-to-time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Charity.

(b) to relieve and assist persons with physical and other disabilities and in doing so to promote the integration and participation of such persons in church life in the United Kingdom and elsewhere and to promote an awareness of the needs of such persons and appropriate responses to those needs amongst churches and Christians in the United Kingdom and elsewhere and to train Christians in ways of serving and helping persons with disabilities in the United Kingdom and elsewhere as the directors may from time to time think fit.

The company commenced its activities on 1 October 2001 when it received assets, less current liabilities from the unincorporated charity "JAF Ministries (Through the Roof)" (Charity No 1061010) and took over the work of that Charity.

**Strategic Plan**

Trustees continued work on the charity's 3-year Strategic Plan which was launched during 2022. The highlights are as follows:

**Vision, mission, values, USP and outcomes**

Our values, vision and mission are all informed by the Bible account from which the charity gets its name and so we see these principles as underpinning and guiding the work.

Through the Roof is the only UK charity whose sole purpose is to work globally with churches and people across the range of disabilities to extend God's kingdom.

Through the Roof's five values are:

- Christ-centred
- Transforming
- Belonging
- Interdependent
- Enabling

Our vision is "a world where all people enjoy life together, mutually giving and receiving, as God intended".

Our mission is 'Transforming lives through Jesus with disabled people.'

The two strategic aims are:

- Providing life-changing opportunities for disabled people
- Equipping the Christian community to ensure disabled people can belong and contribute

Arising from our values are seven key outcomes to focus all our work activities and bring about the following positive changes:

**Discipleship** – Everyone we connect with growing in Christian faith.

**Freedom** – Disabled people having increased social and physical mobility and spiritual freedom in Christ.

**Belonging** – Disabled people becoming less isolated with increased opportunities for friendship

**Personal growth** – Disabled people making a greater contribution to church and community life.

**Acceptance** – The Christian community having increased confidence, understanding and capability to include disabled people from a Christian perspective.

**Motivation** – The Christian community having increased conviction to include disabled people in church life.

**Taking action** – The Christian community expanding mission and ministry activities with and alongside disabled people.

**Directors' / Trustees Report - continued**  
**Through the Roof Charitable Trust**  
**FOR THE YEAR ENDED 30th September 2022**

**Summary of Main Activities and Achievements during the year**

**The coronavirus pandemic**

The start of this financial year saw the charity enter its 25<sup>th</sup> year of operation. We planned to mark this milestone with some celebratory 25<sup>th</sup> Anniversary events. However, many coronavirus restrictions were still in place in the first part of the year, and we faced a state of continued uncertainty over the feasibility of holding in-person events and activities. Thankfully we were able to hold events both in-person and online in the latter part of the year.

International travel restrictions hampered the return of our mission trips, which took longer to resume than had originally been anticipated and budgeted. Even when people were allowed to gather together indoors with others outside their family 'bubble', we found that people were more cautious about meeting together. These factors resulted in fewer activities taking place in the first half of the year and therefore, expenditure and income being lower than budgeted.

**Public Benefit**

The charity's activities are provided for the benefit and empowerment of disabled people and those affected by disability. Additionally, our work benefits and equips those working with, living with, or seeking to work with disabled people, to ensure the greater inclusion of disabled people in church and community life in the UK and developing countries.

The trustees have complied with their duty to have due regard to the Charity Commission's public benefit guidance when exercising powers or duties to which the guidance is relevant.

The charity delivers three main programme areas for the public benefit, and these are focussed on Faith (Churches Inc), Fellowship (Disabled Christians Fellowship), and Freedom (Wheels for the World), with details of each, as follows:

**Faith (Churches Inc & Roofbreakers)**

This programme provides training and resources to equip churches, and the Christian community to include disabled people more fully in church and community life, both in the UK and developing countries. The following are some activity highlights from during the year:

- 34% increase in Roofbreakers (Disability Champions) – 134 signed-up to our project during the year (523 in total) to be advocates for disabled people in their own church.
- Initiated several new Area Networks to support Roofbreakers, geographically e.g., Cardiff; and/or thematically i.e., Deaf Ministry.

Initiated online 'welcome' sessions for newly signed-up Roofbreakers.

- Provided around 50 copies of two specific online resources to our Roofbreakers: Removing Barriers and a Disability Toolkit bringing the total number of downloads to 120 and 156 respectively.
- Delivered 5 online Roofbreaker events with inspiring disabled presenters and opportunities for discussion with others to equip, encourage and enable them in their role.
- Delivered a two-hour online Roofbreaker training course to 56 people in 3 churches to enable change.
- Encouraged churches to hold a Disability Awareness Sunday service during September, resulting in 200 churches downloading our resource materials and requesting 2500 leaflets to distribute to their congregations.
- Recorded several video interviews of the stories and experiences of disabled people to populate the charity's You Tube channel and produced a video for our 25<sup>th</sup> Anniversary celebration events.
- Produced monthly Roofbreaker e-news.
- Continued to grow the Roofbreaker concept internationally as new people signed up from various developing nations.

**Directors' / Trustees Report - continued**  
**Through the Roof Charitable Trust**  
**FOR THE YEAR ENDED 30th September 2022**

**Fellowship** (Disabled Christians Fellowship)

This programme provides Christian support, encouragement, and opportunities for fellowship for disabled Christians in the United Kingdom. We were also pleased to provide a supported group holiday for disabled people through our wholly owned trading subsidiary in the name of DCF Ltd. The following are some activity highlights from during the year:

- Support and encouragement to 9 autonomous DCF groups (approx. 300 people involved).
- Provided an online fellowship opportunity to disabled people in isolating circumstances called 'The Lounge'.
- Provided pastoral support by phone and email for disabled people living in isolation.
- Through our wholly owned trading subsidiary (DCF Ltd) we organised a Christian supported group activity holiday – offering fellowship, activities, and spiritual refreshment to disabled people.

**Freedom** (Wheels for the World)

This overseas programme of Through the Roof demonstrates the love of God in a practical way by restoring and distributing refurbished wheelchairs, which would otherwise go to landfill or be scrapped, to disabled people in developing countries, giving them increased mobility and independence. This is done based on need. The following are some activity highlights from during the year:

- Four team-members (3 in the UK and 1 in Uganda) provided wheelchairs, plus other mobility equipment and medical expertise, to 195 disabled people, along with 200 Bibles. Worked with in-country partners, Kumi Community Foundation, in Kumi, Uganda.
- Eight UK team-members provided wheelchairs, plus standing frames, walking frames, crutches, and other mobility equipment, to 182 disabled people, along with 200 Bibles. Worked with in-country partners, RILD in Jinja, Uganda.
- Twenty-three team-members (8 in the UK and 15 in Mozambique) provided wheelchairs, plus other mobility equipment and medical expertise, to 200 disabled people, along with 200 solar-powered audio Bibles, as part of our 'Supported Wheelchair Distribution' concept. UK team-members supported in-country partners, Helping Hands in the Mocuba region of Mozambique.
- Provided 47 wheelchairs, plus mobility equipment, to our Partner, Volodymyr Kostyshyn of Grace Baptist Church in Ternopil, Western Ukraine
- 7 committed volunteers refurbished the wheelchairs on a mostly weekly basis at the charity's wheelchair storage warehouse in Aldershot.
- Providing one UK partner with wheelchairs destined for South Africa.
- Continued to save approx. 50 wheelchairs a month from landfill by receiving disused wheelchairs from NHS partners.

**Support activities**

- Distributed our free newsletter to approx. 4,400 contacts three times in the year to inspire supporters with stories of the work, as well as the opportunity to donate and get further involved
- 10% increase in the charity's Facebook fan-base – 2024 in total – encouraging greater discussion and engagement with the charity.
- Appointed a Communications Officer – a new role to the charity, to amplify the message and impact of Through the Roof.
- Initiated a new strategic role to co-ordinate, communicate and celebrate volunteering.
- Disabled people represented the charity to give a Christian perspective of disability in live and pre-recorded radio interviews on Premier Christian Radio, UCB and TWR Radio stations.
- The charity was represented in exhibitions at Christian Festivals, Spring Harvest and Creation Fest.
- Chief Executive Officer represented the charity at several online events including the Evangelical Alliance Disability Roundtable; and an international conference run by ASNA.
- The charity was represented by CEO and Chair on the Churches for All network of Christian disability organisations.

## **Future Developments**

### **General**

- Funding application submitted for significant three-year grant which, if successful, would help the charity to make a step change in capacity, reach, impact and spiritual growth to benefit many more people and communities.
- Consolidate the charity's growth and ensure the increased resources in communications, fundraising and volunteering will strengthen the charity's infrastructure and profile.

### **Faith**

- Subject to a successful funding application we plan to 'ramp up our Roofbreaker' project through employing regional staff across the UK.
- Increase number of Roofbreakers and support existing ones.

### **Freedom**

- Develop the support we provide to regular partners to empower them and build up their mission and ministry to disabled people

### **Fellowship**

- Develop the vision and offer of our Holidays, Retreats, and pastoral support programme.

## **Financial Review**

Total income for the year increased from £317,171 at the previous Year-End to £431,285. The value of a property that was very kindly donated anonymously during the year accounts for £175,000 of this amount. Total expenditure increased from £228,335 at 2020/21 Year-End to £278,483 as Covid restrictions eased

which allowed charitable activities to return to near previous levels. The overall balance, including unrealised investment gains of £18,992, was a surplus of £171,794.

Trustees are anticipating a significant deficit at the end of 2022/23 financial year due mainly to investing some of its reserves in expenditure on staffing to grow the charity. However, trustees have no reason to believe that Through the Roof will not continue to be able to meet its objectives for the coming year and operate as a going concern. Trustees acknowledge their on-going dependence on God as the source and provider of sufficient resources.

## **Investments**

The level of investments and their location are reviewed at least annually or when any significant income is received.

## **Payments to Trustees**

There were no remunerative payments to Trustees. Only expenses incurred by Trustees related to attending board meetings were reimbursed upon the production of receipts, or appropriate documentation of travel.

## **Reserves**

To protect the charity against uncertainty over future income or potential emergency expenditure, the Board has set a policy of keeping three months' operating funds in reserves.

## **Trust funding**

The charity was successfully awarded grants from several Trust Funds including Dame Violet Wills Charitable Trust and the Marsh Charitable Trust. Trustees are very thankful for their support.

## **Intangible Income**

We are extremely grateful for the generosity of several organizations who supported us in many ways during the past financial year, including:

- Several NHS Trusts, Oxfordshire Wheelchair Services in particular, and suppliers of unusable wheelchairs, and other mobility aids, without which the Wheels programme would not be possible.

On a day-to-day basis the work of Through the Roof could not be provided without the support of volunteers working in the UK and taking part in mission trips abroad. Below is a table showing the number of volunteers and hours worked in relation to the various aspects of the charity, and their total worth.

<b>Activity</b>	<b>2021/22</b>	<b>2020/21</b>
Fellowship (DCF)	7	10
Freedom (Wheels for the World)	28	28
Faith (Churches Inc)	37	42
Governance and Administration	10	10
Total Number of Volunteers	82	90
Average Number of days (8hrs)	7.1	3.6
<b>Value (Number Vol.*Days*hours*living wage @ £9.50 (2021 £8.91))</b>	<b>£44,247</b>	<b>£23,094</b>



**Directors' / Trustees Report - continued**  
**Through the Roof Charitable Trust**  
**FOR THE YEAR ENDED 30th September 2022**

**Risk management**

The trustees review their assessment of the major risks to which the charity is exposed on a regular basis. Procedures and systems are reviewed at least annually to mitigate these risks. During the year work has

been done on reviewing all Through the Roof's Policies and identifying any areas needing attention. This has been reflected in the Charity's Risk Register.

**Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of Company Law) are responsible for preparing the trustees' report and the financial statements in accordance with general applicable law and UK Accounting Standards (United Kingdom General Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a 'true and fair' view of the financial activities of the charity and of its financial position at the end of that year. In preparing these financial statements, the trustees are required to:

- (a) Select suitable accounting policies and then apply them consistently;
- (b) Observe the methods and principles in the Charities SORP;
- (c) Make judgements and estimates that are reasonable and prudent;
- (d) State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- (e) Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

As far as the trustees are aware:

- There is no relevant information of which the charitable company's independent examiner is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

**Thanks**

I would like to thank my fellow Board members for their support, commitment, time, expertise, and prayer. I would also like to thank all our excellent staff, volunteers and advocates and generous donors for their significant support. Without them there would be no TTR.

This is our 25<sup>th</sup> year. It is good to celebrate God's love and goodness. Many thousands have been touched by God as a result of our ministry. Change has been continuing this year. We are back to some face-to-face activities - blending them with the virtual. Having exceeded our target of 400 Roofbreakers, we are embarking on an initiative to reach many more churches and expand our networks. God continues to give us fresh exciting opportunities. We are looking forward to more Wheels and overseas teams in the coming year but recognise the value of the supported distributions.


This has been such a year of both celebration and change, that I would particularly like to thank staff, volunteers, donors and trustees for their flexibility and enthusiasm. A big thank you to Tim Wood for leading the charity so sensitively and successfully through this change period. All have contributed, by God's grace, to another very fruitful year. Let us follow Jesus as He leads us through these exciting times.

**Approval**

14th March 2023

The Trustees' report was approved by the Trustees on.....and signed on its behalf

**Dr. Mike Townsend**  
**Chair of Through the Roof**



**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF**  
**Through the Roof Charitable Trust**  
**FOR THE YEAR ENDED 30th September 2022**

I report on the accounts for the year ended 30th September 2022 set out on pages 9 to 17

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors for the purposes of company law) 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 an independent examination is required.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions 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 the 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 statements 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 386 and 387 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.



Gareth Jones FCCA  
Gareth Jones Compliance Ltd  
Chartered Certified Accountants  
3 Wyvis Drive  
Balloch  
Inverness  
IV2 7HP

Date: 8th March 2023 .....

**THROUGH THE ROOF CHARITABLE TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**

**For the year ended 30 September 2022**

**INCOME & EXPENDITURE ACCOUNT**

	<b><u>Note</u></b>	<b><u>Unrestricted Funds</u></b> £	<b><u>Restricted Funds</u></b> £	<b><u>Total Funds Y/E 30/09/22</u></b> £	<b><u>Total Funds Y/E 30/09/21</u></b> £
<b>Incoming Resources</b>					
Incoming resources from generated funds					
Voluntary income	<b>2</b>	267,977	143,855	411,832	300,807
Activities for Generating Funds	<b>3</b>	3,511	270	3,781	9,158
Investment income	<b>4</b>	6,889	-	6,889	6,796
Incoming resources from charitable activities	<b>5</b>	578	8,205	8,783	410
<b>Total Incoming Resources</b>		<b>278,955</b>	<b>152,330</b>	<b>431,285</b>	<b>317,171</b>
<b>Resources Expended</b>					
Costs of Generating Funds	<b>6</b>	7,473	-	7,473	2,064
Charitable activities	<b>7</b>	35,572	235,438	271,010	226,271
<b>Total Resources Expended</b>		<b>43,045</b>	<b>235,438</b>	<b>278,483</b>	<b>228,335</b>
Realised Gain/(loss) on investment	<b>12</b>	-	-	-	-
Unrealised Gain/(loss) on investment	<b>12</b>	18,992	-	18,992	10,432
<b>Net Incoming / (Outgoing) Resources for the year</b>		<b>254,902</b>	<b>(83,108)</b>	<b>171,794</b>	<b>99,268</b>
Transfers (to)/from Restricted Funds		(72,076)	72,076	-	-
Total funds brought forward		229,695	48,970	278,665	179,397
<b>Total funds carried forward</b>		<b>412,521</b>	<b>37,938</b>	<b>450,459</b>	<b>278,665</b>

The notes on pages 11 to 17 form part of these accounts.

There are no other gains or losses apart from those recognised above.  
All incoming resources expended derive from continuing activities.

**THROUGH THE ROOF CHARITABLE TRUST**

**BALANCE SHEET AS AT 30th September 2022**

	<u>Note</u>	<u>General Funds 2022 £</u>	<u>Designated Funds 2022 £</u>	<u>Restricted Funds 2022 £</u>	<u>Total Funds 2022 £</u>	<u>Total Funds 2021 £</u>
<b>FIXED ASSETS</b>						
Tangible fixed assets	11	-	-	-	-	-
Investment Assets	12	353,230	-	-	353,230	159,238
		<u>353,230</u>	<u>-</u>	<u>-</u>	<u>353,230</u>	<u>159,238</u>
<b>CURRENT ASSETS</b>						
Debtors	13	19,176	-	5,754	24,930	24,386
Cash at Bank and in hand		89,342	-	40,984	130,326	144,669
		<u>108,518</u>	<u>-</u>	<u>46,738</u>	<u>155,256</u>	<u>169,055</u>
<b>LIABILITIES</b>						
Creditors amounts due within 1 year.	14	(49,227)	-	(8,800)	(58,027)	(49,628)
		<u>59,291</u>	<u>-</u>	<u>37,938</u>	<u>97,229</u>	<u>119,427</u>
<b>NET CURRENT ASSETS</b>						
		<u>412,521</u>	<u>-</u>	<u>37,938</u>	<u>450,459</u>	<u>278,665</u>
<b>NET ASSETS</b>						
					<u>450,459</u>	<u>278,665</u>
<b>REPRESENTED BY:</b>						
Unrestricted funds	15				412,521	229,695
General fund					-	-
Designated funds					37,938	48,970
Restricted funds	16				<u>450,459</u>	<u>278,665</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the SORP Financial Reporting Standard for Smaller Entities (effective 1 January 2015). These financial statements constitute the annual accounts required by the Companies Act 2006.

For the year ended 30 September 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the Board of Directors on 14th March 2023 and signed on its behalf by



..... - Dr Michael Townsend - Chairman

The notes on pages 11 to 17 form part of these accounts

**THROUGH THE ROOF CHARITABLE TRUST**  
**NOTES TO THE ACCOUNTS**  
**For the year ended to 30 September 2022**

**1 ACCOUNTING POLICIES**

**a) Accounting convention**

The accounts are prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and include the results of the charity's operations which are described in the Directors' Report.

The accounts have been prepared in accordance with the Revised Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) and the Companies Act 2006, subject to the departures referred to below. Also in accordance with the provisions applicable to entities subject to the small entities regime.

**b) The principal accounting policies of the charity are shown below:**

**i) Consolidation**

In the opinion of the Trustees, the charity and its trading subsidiary comprise a small group. The charity has therefore taken advantage of the exemption provided by the Companies Act 2006 not to prepare group accounts.

The Trustees have taken advantage of the exemption conferred by paragraph 383 (c) (as referred to by paragraph 408) of the SORP 2005 not to prepare group accounts, on the grounds that the results of the joint venture are not material to the group.

Details regarding the activities of the trading subsidiary are adequately disclosed in note 12 the accounts.

**ii) Income**

Donations are accounted for on an as received basis. The voluntary income is received from a variety of donors and is given for the general work of the charity. The related tax credit on donations received is accounted for on an accruals basis once the donation has been received. Investment income is recognised on a receivable basis. Legacies are recognised when there is deemed to be sufficient certainty as to the amount and timing of receipt.

**iii) Resources expended**

Charitable expenditure comprises all expenditure directly relating to the objects of the charity, and is included when incurred. Costs are allocated across the four main charitable activities according to the relevant use of financial and staff resources. Directly attributable costs are allocated directly to the charitable activity heading whereas staff costs and support costs are allocated on a basis relating to the use of staff resources.

Gifts are included when approved by the Directors.

The charity is not registered for VAT and as such irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Support costs are allocated on the basis of the weighted proportion of staff salary costs across the four main areas of charitable activity and restricted funds of the charity, this being deemed the most appropriate and equitable apportionment. Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

**iv) Fixed assets**

Equipment acquisitions have been capitalised only on items over £1,000 and depreciation provided to write off the cost of fixed assets over their estimated useful lives. The annual depreciation rates and methods used are as follows:-

Furniture & equipment	25% on straight line basis
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**v) Pension costs**

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the Statement of Financial Activities in the year to which they are paid.

**vi) Unrestricted funds**

The general fund represents funds that are not subject to any restrictions regarding their use and are available for general purposes.

**vii) Designated funds**

Funds shown as designated for a particular purpose are also unrestricted.

**viii) Restricted funds**

The restricted income of the charity relates to funds on which the donors have placed a restriction and may only be used for the purposes specified.

**THROUGH THE ROOF CHARITABLE TRUST**  
**NOTES TO THE ACCOUNTS**  
**For the year ended 30 September 2022**

**2 VOLUNTARY INCOME**

	<u>General</u>	<u>Restricted</u>	<u>Total Funds</u>	<u>Total Funds</u>
	<u>Fund</u>	<u>Funds</u>	<u>Y/E 30/09/22</u>	<u>Y/E 30/09/21</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Donations, Offerings & Sponsorship	262,973	142,261	405,234	220,964
Legacies	-	-	-	71,767
Income tax recoverable	5,004	1,594	6,598	8,076
	<u>267,977</u>	<u>143,855</u>	<u>411,832</u>	<u>300,807</u>

Included in donations is £175,000 relating to the market value of an Investment Property gifted to the charity during the year

**3 ACTIVITIES FOR GENERATING FUNDS**

	<u>General</u>	<u>Restricted</u>	<u>Total Funds</u>	<u>Total Funds</u>
	<u>Fund</u>	<u>Funds</u>	<u>Y/E 30/09/22</u>	<u>Y/E 30/09/21</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Product Sales	182	270	452	892
Fundraising Events	3,329	-	3,329	8,266
	<u>3,511</u>	<u>270</u>	<u>3,781</u>	<u>9,158</u>

**4 INVESTMENT INCOME**

	<u>General</u>	<u>Restricted</u>	<u>Total Funds</u>	<u>Total Funds</u>
	<u>Fund</u>	<u>Funds</u>	<u>Y/E 30/09/22</u>	<u>Y/E 30/09/21</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Bank Interest	496	-	496	14
Other Investment Income	6,393	-	6,393	6,782
	<u>6,889</u>	<u>-</u>	<u>6,889</u>	<u>6,796</u>

**5 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	<u>General</u>	<u>Restricted</u>	<u>Total Funds</u>	<u>Total Funds</u>
	<u>Fund</u>	<u>Funds</u>	<u>Y/E 30/09/22</u>	<u>Y/E 30/09/21</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Receipts from projects and events	578	8,205	8,783	410
	<u>578</u>	<u>8,205</u>	<u>8,783</u>	<u>410</u>

**6 COSTS OF GENERATING FUNDS**

	<u>General</u>	<u>Restricted</u>	<u>Total Funds</u>	<u>Total Funds</u>
	<u>Fund</u>	<u>Funds</u>	<u>Y/E 30/09/22</u>	<u>Y/E 30/09/21</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Product & Resource Material Purchases	48	-	48	40
Fundraising Events	5,825	-	5,825	-
Other fundraising costs	1,600	-	1,600	2,024
	<u>7,473</u>	<u>-</u>	<u>7,473</u>	<u>2,064</u>

**7 CHARITABLE ACTIVITIES**

	<u>General</u>	<u>Restricted</u>	<u>Total Funds</u>	<u>Total Funds</u>
	<u>Funds</u>	<u>Funds</u>	<u>Y/E 30/09/22</u>	<u>Y/E 30/09/21</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Churches Inc	35,572	-	35,572	36,724
Roofbreaker	-	67,489	67,489	55,453
DCF Fellowship	-	20,937	20,937	15,953
Wheels for the World	-	147,012	147,012	118,141
	<u>35,572</u>	<u>235,438</u>	<u>271,010</u>	<u>226,271</u>

	<u>Roofbreaker</u>	<u>Churches Inc</u>	<u>DCF Fellowship</u>	<u>Wheels for the World</u>	<u>Total Funds</u>	<u>Total Funds</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>Y/E 30/09/22</u>	<u>Y/E 30/09/21</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Wages & National Insurance	41,088	21,361	-	53,641	116,090	112,290
Project & event costs	1,218	-	-	61,215	62,433	43,508
Total Direct Costs	42,306	21,361	-	114,856	178,523	155,798
Governance Costs (note 8)	2,275	1,284	1,892	2,905	8,356	2,223
Support costs (note 10)	22,908	12,927	19,045	29,251	84,131	68,250
	<u>67,489</u>	<u>35,572</u>	<u>20,937</u>	<u>147,012</u>	<u>271,010</u>	<u>226,271</u>

**THROUGH THE ROOF CHARITABLE TRUST**

**Notes to the Accounts**

**For the year ended 30 September 2022**

**8 GOVERNANCE COSTS**

	<u>General</u>	<u>Restricted</u>	<u>Total Funds</u>	<u>Total Funds</u>
	<u>Fund</u>	<u>Funds</u>	<u>Y/E 30/09/22</u>	<u>Y/E 30/09/21</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Audit fee	1,450	-	1,450	1,450
Professional & Legal Fees	4,690	-	4,690	-
Board Meeting Expenses	2,216	-	2,216	773
	<u>8,356</u>	<u>-</u>	<u>8,356</u>	<u>2,223</u>

**9 STAFF COSTS**

	<u>Y/E 30/09/22</u>	<u>Y/E 30/09/21</u>
	<u>£</u>	<u>£</u>
Wages & salaries	111,938	113,311
Social security costs	27,255	18,055
Pension costs	12,918	10,665
	<u>152,111</u>	<u>142,031</u>

**No employee earned £50,000 p.a. or more**

**The average number of employees, (full time equivalent based on 35 hour week) analysed by function, was:**

Churches Inc	1.0	0.7
Roofbreaker	1.6	1.2
DCF Fellowship	0.7	0.7
Wheels for the World	1.5	1.4
Support	1.1	1.4
	<u>5.9</u>	<u>5.4</u>

**10 SUPPORT COSTS**

	<u>Total Funds</u>	<u>Total Funds</u>
	<u>Y/E 30/09/22</u>	<u>Y/E 30/09/21</u>
	<u>£</u>	<u>£</u>
Staff Costs	36,019	29,742
Training Costs	315	-
Rent & Rates	10,777	10,800
Telephone	2,940	4,160
Printing, stationery and post	3,155	1,758
Travel Costs	561	546
Conference & Catering Costs	3,832	231
Repairs & Renewals	12,020	5,942
Subscriptions	1,309	1,325
Vital Link Newsletters	9,684	8,972
Insurances	2,387	2,165
Sundry Expenses	454	1,030
Bank charges	678	519
Donations	-	1,060
	<u>84,131</u>	<u>68,250</u>

**THROUGH THE ROOF CHARITABLE TRUST LTD**  
**NOTES TO THE ACCOUNTS**  
**For the year ended to 30 SEPTEMBER 2022**

<b>11 TANGIBLE FIXED ASSETS</b>	<b><u>Furniture &amp; equipment</u></b>	<b><u>Total</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
<b>COST/VALUATION</b>		
Total at 1 October 2021	12,809	12,809
Disposals during the year	-	-
Total at 30 September 2022	<u>12,809</u>	<u>12,809</u>
<b>DEPRECIATION</b>		
Total at 1 October 2021	12,809	12,809
Charge for year	-	-
Disposals during the year	-	-
Total at 30 September 2022	<u>12,809</u>	<u>12,809</u>
<b>NET BOOK VALUES</b>		
At 30 September 2021	-	-
At 30 September 2022	<u>-</u>	<u>-</u>
	<b><u>30/09/22</u></b>	<b><u>30/09/21</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
<b>12 INVESTMENT ASSETS</b>		
Units in Charities Property Fund at Market Value (see detail below)	178,130	159,138
Investment Property	175,000	-
Investment in Trading Subsidiary at Cost	100	100
	<u>353,230</u>	<u>159,238</u>

During the year a property was gifted to the charity at a market value of £175,000. A condition of the gift is that the capital amount must be retained to provide an ongoing income to be used to further the charity's objects.

**CHARITY PROPERTY FUND**

<b>Cost of Units in Charities Property Fund</b>	<b><u>Units</u></b>	<b><u>Total £</u></b>
Total at 1 October 2021	122,292	148,640
Purchases during year	-	-
Total at 30 September 2022	<u>122,292</u>	<u>148,640</u>
<b>Unrealised Gains/(Losses) on Charities Property Fund</b>		
Total at 1 October 2021		10,498
Unrealised Gain for Year		18,992
Total at 30 September 2022		<u>29,490</u>
<b>Market Value</b>		
At 30 September 2022		<u>178,130</u>
At 30 September 2021		<u>159,138</u>



**THROUGH THE ROOF CHARITABLE TRUST LTD**  
**NOTES TO THE ACCOUNTS**  
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**12 INVESTMENT ASSETS (cont)**

**TRADING SUBSIDIARY**

The Charity also holds 100 Ordinary £1 shares in DCF Limited (Co Registration number 5480906) , a company running holiday activities for disabled people and their helpers. This represent 100% of the share capital of DCF Limited. DCF Ltd ceased trading on 28th February 2023 with the holiday activities being undertaken by the parent charity from that point. DCF Ltd will be wound up as at 28th February 2023.

<b>Period to 28th February 2023</b>	<b>£</b>
Turnover	10,425
Cost of sales & Administrative Expenses	(10,439)
Operating Loss	(14)
Interest receivable & Other Income	14
Profit Before Taxation	-
Corporation Tax	-
Retained profit for the period	-
Retained profit Bfwd	-
Retained profit Cfwd	-
Current assets	100
Current liabilities	-
Shareholders' funds	100
Share capital	100
Profit and loss account	-
	100

<b>13 DEBTORS</b>	<b><u>30/09/22</u></b>	<b><u>30/09/21</u></b>
	<b>£</b>	<b>£</b>
Accounts Receivable	-	1,172
Income tax recoverable	5,000	6,846
Other Debtors	3,562	3,562
Prepayments and accrued income	16,368	12,806
	<u>24,930</u>	<u>24,386</u>

<b>14 CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b><u>30/09/22</u></b>	<b><u>30/09/21</u></b>
	<b>£</b>	<b>£</b>
Accounts Payable	5,767	7,387
Other creditors and accruals	52,260	42,241
	<u>58,027</u>	<u>49,628</u>

Included in other creditors and accruals is a provision of £35,000 (2021: £31,000) for dilapidations on the office and warehouse premises.

**15 UNRESTRICTED FUNDS**

	<b><u>General Fund</u></b>	<b><u>Designated Fund</u></b>	<b><u>Total Funds Y/E 30/09/22</u></b>	<b><u>Total Funds Y/E 30/09/21</u></b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming Resources</b>	278,955	-	278,955	128,708
<b>Resources expended</b>	(43,045)	-	(43,045)	(38,788)
<b>Realised Gains/(losses)</b>	-	-	-	-
<b>Unrealised Gains/(losses)</b>	18,992	-	18,992	10,432
	<u>254,902</u>	<u>-</u>	<u>254,902</u>	<u>100,352</u>
<b>Transfers</b>				
to/from Restricted Funds	(72,076)	-	(72,076)	(50,054)
to/from Designated Fund	-	-	-	-
	<u>182,826</u>	<u>-</u>	<u>182,826</u>	<u>50,298</u>
Balances, brought forward at 1 October 2021	229,695	-	229,695	179,397
<b>Balances, carried forward at 30 September 2022</b>	<u>412,521</u>	<u>-</u>	<u>412,521</u>	<u>229,695</u>

**THROUGH THE ROOF CHARITABLE TRUST LTD**  
**NOTES TO THE ACCOUNTS**  
**For the year ended to 30 SEPTEMBER 2022**

**15 UNRESTRICTED FUNDS (cont)**

**General Fund:-**

This year the charity has benefitted from a generous donation of a residential property to the value of £175,000 which is to generate income for future activities and is an asset that cannot be liquidated.

**Designated Fund:-**

No new designation has been made for next year as budgeted expenditure is set to increase even further.

**16 RESTRICTED FUNDS**

	<u>Roofbreaker</u>	<u>DCF</u> <u>Groups</u>	<u>Wheels for</u> <u>the World</u>	<u>Total Funds</u> <u>Y/E 30/09/22</u>	<u>Total Funds</u> <u>Y/E 30/09/21</u>
	£	£	£	£	£
Incoming Resources	15,150	1,201	135,979	152,330	188,463
Outgoing Resources	(67,490)	(20,937)	(147,011)	(235,438)	(189,547)
	<u>(52,340)</u>	<u>(19,736)</u>	<u>(11,032)</u>	<u>(83,108)</u>	<u>(1,084)</u>
Transfer to/from General Fund	52,340	19,736	-	72,076	50,054
Balance, brought forward at 1 October 2021	-	-	(11,032)	(11,032)	48,970
	-	-	48,970	48,970	-
Balance, carried forward at 30 September 2022	<u>-</u>	<u>-</u>	<u>37,938</u>	<u>37,938</u>	<u>48,970</u>

No new designation has been made for Wheels for the World next year as budgeted expenditure is set to increase even further.

**17 Donations in Kind**

We are extremely grateful for the generosity of several organizations who supported us in many ways during the past financial year, including:

- Several NHS Trusts, Oxfordshire Wheelchair Services in particular, and suppliers of unusable wheelchairs, and other mobility aids, without which the Wheels programme would not be possible.

In addition, a very generous anonymous donor gifted the charity a residential leasehold flat for the purposes of providing a regular source of capital income. This gift has been recognised at market value in the accounts under donations (note 2).

On a day-to-day basis the work of Through the Roof could not be provided without the support of volunteers working in the UK and taking part in mission trips abroad. Below is a table showing the number of volunteers and hours worked in relation to the various aspects of the charity, and their total worth.

<u>Activity</u>	<u>2021/22</u>	<u>2020/21</u>
Friendship (DCF, inc holidays)	7	10
Freedom (Wheels for the World)	28	28
Faith (Churches Inc)	37	42
Governance and Administration	10	10
Total Number of Volunteers	<u>82</u>	<u>90</u>
Average Number of days (8hrs)	7.1	3.6
Value (Number Vol.*Days*hours*living wage @ £9.50 (2021; £8.91))	<u>44,247</u>	<u>23,094</u>

**18 TAXATION**

The trust is a registered charity and as such is not liable to direct taxation. The Company is not registered for VAT and therefore these costs are included within the relevant expenses.

**THROUGH THE ROOF CHARITABLE TRUST LTD**  
**NOTES TO THE ACCOUNTS**  
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**19 DIRECTORS/TRUSTEES REMUNERATION**

No remuneration is paid to Directors/Trustees. Expenses incurred by trustees related to attending board meetings are reimbursed on presentation of an expenses claim under the Charity's usual procedures. The total amount of expenses paid was £391 (2021 - £35) paid to 2 trustees (2021 - 1 trustee).

**20 OPERATING LEASES**

The following operating leases are committed to be paid:

	Land & Buildings £
Expiring	
In less than one year	15,600
Between two and five years	8,000