

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

**THROUGH THE ROOF CHARITABLE TRUST**  
**DIRECTORS REPORT**  
**AND ACCOUNTS**  
**FOR THE YEAR ENDED 30th SEPTEMBER 2023**

**THROUGH THE ROOF CHARITABLE TRUST**  
**DIRECTORS REPORT**  
**AND ACCOUNTS**  
**FOR THE YEAR ENDED 30th SEPTEMBER 2023**

**CONTENTS**

	<b><u>Pages</u></b>
Officers & Professional Advisors	1
Directors' Report	2-7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Accounts	11-17

# **THROUGH THE ROOF CHARITABLE TRUST**

## **ACCOUNTS**

**For the year ended 30 September 2023**

### **DIRECTORS**

Revd Trevor Hahn (Chairman)  
Mrs Fiona Maccabe  
Mr Clyde Bacchus  
Mrs Carol Arnold  
Mr Rob Dalton  
Mr Simon Dennis (resigned 7th December 2022)  
Mrs Sally Whitney (appointed 21st September 2022)  
Dr. Michael Townsend (Chairman, died 28th November 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 2023**

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 2023.

**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 five 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, 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. 28% have personal lived experience of disability, 43% are female, and 14% 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. Nine further part-time staff were employed during the year, which, at the Year-End equates to 6.6 Full-Time-Equivalent members of staff. They are supported by 101 faithful, skilled, and servant-hearted volunteers across its programme areas, including at the administration base in Morden, south London, our wheelchair storage warehouse in Aldershot, remotely and in the 'field'. 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 were no new appointments to the Board of Trustees during the year. One Trustee resigned from the Board in December 2022.

**Related Parties**

Through the Roof is sole owner of DCF Ltd, the trading subsidiary which runs the holiday programme. Due to its decreasing profitability and increasing administrative burden the decision was taken by Trustees to dissolve DCF Ltd. The holiday programme is a part of the charity's mission and its activities will be absorbed within Through the Roof. The status of DCF Ltd on the Companies House register is that its final accounts were submitted on 28<sup>th</sup> February 2023 and was recorded as Dissolved on 18<sup>th</sup> July 2023.

**Property**

The charity owns a small residential property, valued at £175,000, received as a gift for the sole purpose of generating rental income and is an asset which cannot be liquidated according to the donor's wishes.

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 project, in Aldershot, Hampshire.

**Directors' / Trustees Report - continued**  
**Through the Roof Charitable Trust**  
**FOR THE YEAR ENDED 30th September 2023**

**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**

The charity' is part-way through delivering a 3-year Strategic Plan. 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

During the year Trustees worked on refining our outcomes – reducing them from 7 to 3 to improve clarity and focus and cohesion of work across the charity to bring about positive change. The following is how the charity describes its outcomes...

**Through the Roof works with churches and people across all disabilities to enable:  
Access, Belonging and Commission...**

**Access:** For everyone to know Jesus, with disabled people fully welcomed into Christian life

**Belonging:** For everyone to grow together as the family of God, with disabled people flourishing in community with others

**Commission:** For everyone to reflect the character of Jesus, with disabled people making disciples, to the glory of God

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

**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.

**Directors' / Trustees Report - continued**  
**Through the Roof Charitable Trust**  
**FOR THE YEAR ENDED 30th September 2023**

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, Fellowship, and Freedom, with details of each, as follows:

**Faith**

We provide training and resources to equip our Roofbreakers (volunteer disability champions) in their 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:

- Appointed 3 part-time Regional Co-ordinators to cover the North, East and West of the UK respectively and 'ramp up our Roofbreaker' project.
- 21% increase in total Roofbreakers (Disability Champions) – 140 signed-up to our project during the year (631 in total) to be advocates for disabled people in their own church.
- Initiated new Area Networks to support Roofbreakers in West Midlands and Glasgow.
- Organised 7 online 'welcome' sessions attended by 39 newly signed-up Roofbreakers.
- Provided Roofbreakers with copies of our Removing Barriers and a Disability Toolkit online resources.
- Delivered online event with specialist topical content i.e. Sensory Processing, and regional in-person event in Cardiff for Roofbreakers with inspiring disabled presenters and opportunities for discussion to equip, encourage and enable them in their role.
- Delivered 6 online Roofbreaker training workshops to 99 people to enable change in their own churches.
- Provided input and/or presentations to other Christian organisations to positively influence their work e.g. Parish Nursing, Just Love, Belong Conference, Spring Harvest, Diocesan events
- Encouraged churches to hold a Disability Awareness Sunday service during September, resulting in 348 churches downloading our resource materials and requesting 5000 leaflets to distribute to their congregations.
- Recorded several video interviews of the stories and experiences of disabled people to aid understanding of disabled people's life experiences, which are located on the charity's You Tube channel.
- Produced monthly Roofbreaker e-news.
- Continued to grow the Roofbreaker concept internationally as new people signed up from various developing nations.

**Fellowship**

We provide Christian pastoral support, encouragement, and opportunities for fellowship for disabled people in the UK in-person and online via groups, holidays and retreats. The following are some activity highlights from during the year:

- Support and encouragement to 9 autonomous DCF groups (approx. 300 people involved).
- Provided pastoral support by phone, Zoom and email for disabled people living in isolation.
- We organised a Christian supported group activity holiday – offering fellowship, activities, and spiritual refreshment to disabled people at the fully accessible Calvert Trust outdoor activity centre.

**Freedom**

We demonstrate 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. Our Wheels for the World project provides increased mobility and independence for many disabled people based on need. In addition, teams work with international partners to deliver preaching and teaching to churches and local people on disability from a Christian perspective. The following are some activity highlights from during the year:

**Directors' / Trustees Report - continued**  
**Through the Roof Charitable Trust**  
**FOR THE YEAR ENDED 30th September 2023**

- Eight team-members provided 127 wheelchairs, plus 164 other mobility equipment and medical expertise, to 291 disabled people, along with 200 Bibles and 110 audio Bibles in the local language of Malayalam. Worked with in-country partners, Sathyam Ministries, in Kerala, India.
- Five team-members provided wheelchairs, plus standing frames, walking frames, crutches, and other mobility equipment, to 247 disabled people, along with 200 Bibles. Worked with in-country partners, Hope of Glory Centre, Elburgon, Kenya.
- Nine team-members provided wheelchairs, plus other mobility equipment and medical expertise, to 269 disabled people, along with 200 paper Bibles and 100 solar-powered audio Bibles in the local language. Worked with in-country partners, Hope Health Action, Yumbe, Uganda.
- We organised an international short-term mission team of pastors that delivered teaching and preaching, as well as solar-powered, audio Bibles and written Bibles to local people in Rwanda.
- Between 3 - 6 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**

- With the expansion of the charity, the new role of 'Missions Programme Manager' was formed to support the CEO and ensure the successful delivery of the programmes.
- Distributed our free newsletter to approx. 4,500 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
- 5% increase in the charity's Facebook fan-base – 2128 in total – encouraging greater discussion and engagement with the charity.
- The charity celebrated its 25<sup>th</sup> Anniversary with a Thanksgiving service, and also an online global event with representatives from across 3 continents.
- The charity was represented in Christian written media publications, including the Evangelical Alliance magazine
- Online media coverage was gained on the Baptists, the Anglican church, URC and Churches Together in Britain and Ireland.
- 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.
- The charity was represented by CEO and Chair on the Churches for All network of Christian disability organisations.

**Future Developments**

**General**

- Strengthen the Board through recruiting new Trustees with relevant skills and experience.
- Ensure all activities fit into our three outcomes (Access, Belonging, Commission) and promote these to Roofbreakers, churches and partner organisations as a useful model to adopt for the journey of disability inclusion.
- Ensure the increased resources in communications, fundraising and volunteering will strengthen the charity's infrastructure and profile.

**Faith**

- Increase number of Roofbreakers and support existing ones.
- Enable more disabled people to take on leadership roles and other responsibilities.

**Freedom**

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

**Directors' / Trustees Report - continued**  
**Through the Roof Charitable Trust**  
**FOR THE YEAR ENDED 30th September 2023**

**Fellowship**

- Develop the vision and offer of our Holidays, Retreats, and pastoral support.
- Increase the online opportunities we provide for disabled people.

**Financial Review**

Total income for the year decreased from £431,285 at the previous Year-End to £261,532. Total expenditure increased from £278,483 at 2021/22 Year-End to £367,995 as charitable activities returned to near previous levels. The overall balance, including unrealised investment losses of £27,883 was a deficit of £134,346.

Trustees are anticipating a deficit of £42,000 at the end of 2023/24 financial year due mainly to investing some of its reserves in expenditure on staffing to develop 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. The Benefact Trust made a 3-year commitment of £50,000 p.a. to the Roofbreaker project, dependent on the achievement of successful outcomes. Trustees are extremely thankful for their support.

**Intangible Income**

We continue to be very 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 for the World project 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>2022/23</b>	<b>2021/22</b>
Fellowship (Holidays and Retreats)	4	7
Freedom (International Mission)	38	28
Faith (Roofbreakers)	49	37
Governance and Administration	10	10
Total Number of Volunteers	101	82
Average Number of days (8hrs)	8.1	7.1
<b>Value (Number Vol.*Days*hours*living wage @ £10.42 (2022 £9.50))</b>	<b>£68,196</b>	<b>£47,243</b>

**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:

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



**Directors' / Trustees Report - continued**  
**Through the Roof Charitable Trust**  
**FOR THE YEAR ENDED 30th September 2023**

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. We have continued to celebrate our 25<sup>th</sup> year. It is good to rejoice in God's love and goodness. Many thousands have been touched by God as a result of our ministry. Expansion has been the theme this year. We now have over 600 Roofbreakers. We have new funding to expand the Roofbreaker initiative. The plan is to reach many more churches and expand our networks. Our new staff will extend networks and Roofbreaking to more parts of the UK especially including Wales and Scotland. 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. The most effective way to deliver Wheels for the World is through our trusted and experienced partners. This has been such a year of expansion that I would particularly like to thank staff, volunteers, donors and trustees for their vision and enthusiasm. A particular thank you to Tim Wood for leading the charity so sensitively and successfully and rising to the challenge of increased staff and projects. We all have contributed, by God's grace, to another very fruitful year. Let us follow Jesus as He leads us through these exciting times.

**Dr Mike Townsend, Chair of Through the Roof @ 30.09.23**

**Post balance sheet events**

It is with great sadness that, following the year-end, Trustees have to report the unexpected deaths of two Trustees: Chair - Dr Mike Townsend, and Sally Whitney. Mike contributed so much to the life of the charity, being involved as one of its founding members, and his wealth of experience in governance, the charity sector, and personal experience of disability will be hugely missed. Sally's enthusiastic involvement over the 16 months she was a Trustee is also a great loss to the organisation.

**Approval**

The Trustees' report was approved by the Trustees on.....*13 MARCH 2024*.....and signed on its behalf.



**Rev. Trevor Hahn**  
**Elected Chair of Through the Roof, 13.03.24**

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF**  
**Through the Roof Charitable Trust**  
**FOR THE YEAR ENDED 30th September 2023**

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**

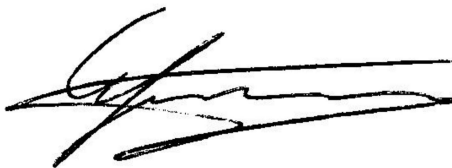
In connection with my examination, no matter has come to my attention:

- (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: 30th April 2024 .....

**THROUGH THE ROOF CHARITABLE TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**

**For the year ended 30 September 2023**

**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 30/09/23</u></b>	<b><u>Total Funds Y/E 30/09/22</u></b>
		<b><u>£</u></b>	<b><u>£</u></b>	<b><u>£</u></b>	<b><u>£</u></b>
<b>Incoming Resources</b>					
Incoming resources from generated funds					
Voluntary income	<b>2</b>	93,750	122,741	216,491	411,832
Activities for Generating Funds	<b>3</b>	2,912	355	3,267	3,781
Investment income	<b>4</b>	18,257	-	18,257	6,889
Incoming resources from charitable activities	<b>5</b>	-	23,517	23,517	8,783
<b>Total Incoming Resources</b>		<b>114,919</b>	<b>146,613</b>	<b>261,532</b>	<b>431,285</b>
<b>Resources Expended</b>					
Costs of Generating Funds	<b>6</b>	1,372	1,223	2,595	7,473
Charitable activities	<b>7</b>	44,894	284,506	329,400	271,010
<b>Total Resources Expended</b>		<b>46,266</b>	<b>285,729</b>	<b>331,995</b>	<b>278,483</b>
Realised Gain/(loss) on investment	<b>12</b>	-	-	-	-
Unrealised Gain/(loss) on investment	<b>12</b>	(27,883)	-	(27,883)	18,992
<b>Net Incoming / (Outgoing) Resources for the year</b>		<b>40,770</b>	<b>(139,116)</b>	<b>(98,346)</b>	<b>171,794</b>
Transfers (to)/from Restricted Funds		(101,178)	101,178	-	-
Total funds brought forward		412,521	37,938	450,459	278,665
<b>Total funds carried forward</b>		<b>352,113</b>	<b>-</b>	<b>352,113</b>	<b>450,459</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 2023

	Note	General Funds 2023 £	Designated Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>FIXED ASSETS</b>						
Tangible fixed assets	11	-	-	-	-	-
Investment Assets	12	289,247	36,000	-	325,247	353,230
<b>CURRENT ASSETS</b>		289,247	36,000	-	325,247	353,230
Debtors	13	34,375	-	12,558	46,933	24,930
Cash at Bank and in hand		7,361	-	20,007	27,368	130,326
		41,736	-	32,565	74,301	155,256
<b>LIABILITIES</b>						
Creditors amounts due within 1 year.	14	(14,870)	-	(32,565)	(47,435)	(58,027)
<b>NET CURRENT ASSETS</b>		26,866	-	-	26,866	97,229
<b>NET ASSETS</b>		316,113	36,000	-	352,113	450,459
<b>REPRESENTED BY:</b>						
Unrestricted funds	15					
General fund					316,113	412,521
Designated funds					36,000	-
Restricted funds	16				-	37,938
					352,113	450,459

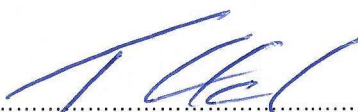
These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the SORP Financial Reporting Standard for Smaller Entities (effective 1 January 2015). These financial statements constitute the annual accounts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

For the year ended 30 September 2023 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 13th March 2024 and signed on its behalf by

 - Trevor Hahn - 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 2023**

**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
-----------------------	----------------------------

**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 2023**

**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 30/09/23</u>	<u>Y/E 30/09/22</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Donations, Offerings & Sponsorship	79,768	122,741	202,509	405,234
Legacies	-	-	-	-
Income tax recoverable	13,982	-	13,982	6,598
	<u>93,750</u>	<u>122,741</u>	<u>216,491</u>	<u>411,832</u>

Included in donations is £nil (2022: £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 30/09/23</u>	<u>Y/E 30/09/22</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Product Sales	2,912	-	2,912	452
Fundraising Events		355	355	3,329
	<u>2,912</u>	<u>355</u>	<u>3,267</u>	<u>3,781</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 30/09/23</u>	<u>Y/E 30/09/22</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Bank Interest	3,133	-	3,133	496
Other Investment Income	15,124	-	15,124	6,393
	<u>18,257</u>	<u>-</u>	<u>18,257</u>	<u>6,889</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 30/09/23</u>	<u>Y/E 30/09/22</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Receipts from projects and events	-	23,517	23,517	8,783
	<u>-</u>	<u>23,517</u>	<u>23,517</u>	<u>8,783</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 30/09/23</u>	<u>Y/E 30/09/22</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Product & Resource Material Purchases	17	-	17	48
Fundraising Events	1,355	1,223	2,578	5,825
Other fundraising costs	-	-	-	1,600
	<u>1,372</u>	<u>1,223</u>	<u>2,595</u>	<u>7,473</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 30/09/23</u>	<u>Y/E 30/09/22</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Churches Inc	44,894	-	44,894	35,572
Roofbreaker	-	87,005	87,005	67,489
DCF Fellowship	-	34,579	34,579	20,937
Wheels for the World	-	162,922	162,922	147,012
	<u>44,894</u>	<u>284,506</u>	<u>329,400</u>	<u>271,010</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 30/09/23</u>	<u>Y/E 30/09/22</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Wages & National Insurance	52,879	27,491	-	69,034	149,404	116,090
Project & event costs	3,285	-	8,939	54,508	66,732	62,433
Total Direct Costs	56,164	27,491	8,939	123,542	216,136	178,523
Governance Costs (note 8)	4,630	2,612	3,849	5,911	17,002	8,356
Support costs (note 10)	26,211	14,791	21,791	33,469	96,262	84,131
	<u>87,005</u>	<u>44,894</u>	<u>34,579</u>	<u>162,922</u>	<u>329,400</u>	<u>271,010</u>



**THROUGH THE ROOF CHARITABLE TRUST**

**Notes to the Accounts**

**For the year ended 30 September 2023**

**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 30/09/23</u>	<u>Y/E 30/09/22</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Audit fee	1,450	-	1,450	1,450
Professional & Legal Fees	11,530	-	11,530	4,690
Board Meeting Expenses	4,022	-	4,022	2,216
	<u>17,002</u>	<u>-</u>	<u>17,002</u>	<u>8,356</u>

**9 STAFF COSTS**

	<u>Y/E 30/09/23</u>	<u>Y/E 30/09/22</u>
	<u>£</u>	<u>£</u>
Wages & salaries	140,351	111,938
Social security costs	36,497	27,255
Pension costs	18,912	12,918
	<u>195,760</u>	<u>152,111</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 (now merged with Roofbreaker function)	0.0	1.0
Roofbreaker	2.8	1.6
DCF Fellowship	1.2	0.7
Wheels for the World	1.6	1.5
Support	1.0	1.1
	<u>6.6</u>	<u>5.9</u>

**10 SUPPORT COSTS**

	<u>Total Funds</u>	<u>Total Funds</u>
	<u>Y/E 30/09/23</u>	<u>Y/E 30/09/22</u>
	<u>£</u>	<u>£</u>
Staff Costs	46,356	36,019
Training Costs	25	315
Rent & Rates	34,252	10,777
Telephone & IT Costs	9,625	2,940
Printing, stationery and post	2,008	3,155
Travel Costs	4,092	561
Conference & Catering Costs	508	3,832
Repairs & Renewals	11,322	12,020
Subscriptions	1,464	1,309
Advertising	2,851	-
Vital Link Newsletters	12,373	9,684
Insurances	3,568	2,387
Sundry Expenses	2,874	454
Bank charges	944	678
Reversal of Provision	(36,000)	-
Donations	-	-
	<u>96,262</u>	<u>84,131</u>

**THROUGH THE ROOF CHARITABLE TRUST LTD**  
**NOTES TO THE ACCOUNTS**  
**For the year ended to 30 SEPTEMBER 2023**

<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 2022	12,809	12,809
Disposals during the year	-	-
Total at 30 September 2023	<u>12,809</u>	<u>12,809</u>
<b>DEPRECIATION</b>		
Total at 1 October 2022	12,809	12,809
Charge for year	-	-
Disposals during the year	-	-
Total at 30 September 2023	<u>12,809</u>	<u>12,809</u>
<b>NET BOOK VALUES</b>		
At 30 September 2022	<u>-</u>	<u>-</u>
At 30 September 2023	<u>-</u>	<u>-</u>
	<b><u>30/09/23</u></b>	<b><u>30/09/22</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)	150,247	178,130
Investment Property	175,000	175,000
Investment in Trading Subsidiary at Cost	-	100
	<u>325,247</u>	<u>353,230</u>

In 2022 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 2022	122,292	148,640
Purchases during year	-	-
Total at 30 September 2023	<u>122,292</u>	<u>148,640</u>
<b>Unrealised Gains/(Losses) on Charities Property Fund</b>		
Total at 1 October 2022		29,490
Unrealised (Loss) for Year		<u>(27,883)</u>
Total at 30 September 2023		<u>1,607</u>
<b>Market Value</b>		
At 30 September 2023		<u>150,247</u>
At 30 September 2022		<u>178,130</u>



**THROUGH THE ROOF CHARITABLE TRUST LTD**  
**NOTES TO THE ACCOUNTS**  
**For the year ended to 30 SEPTEMBER 2023**

**12 INVESTMENT ASSETS (cont)**

**TRADING SUBSIDIARY**

Up until 28th February 2023 the Charity also held 100 Ordinary £1 shares in DCF Limited (Co Registration number 5480906) , a company running holiday activities for disabled people and their helpers. This represented 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 was 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

**13 DEBTORS**

	<b><u>30/09/23</u></b>	<b><u>30/09/22</u></b>
	<b>£</b>	<b>£</b>
Accounts Receivable	5,829	-
Income tax recoverable	18,982	5,000
Other Debtors	3,562	3,562
Prepayments and accrued income	18,560	16,368
	<u>46,933</u>	<u>24,930</u>

**14 CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b><u>30/09/23</u></b>	<b><u>30/09/22</u></b>
	<b>£</b>	<b>£</b>
Accounts Payable	7,679	5,767
Other creditors and accruals	39,756	52,260
	<u>47,435</u>	<u>58,027</u>

**15 UNRESTRICTED FUNDS**

Designated funds represent funds set aside by the trustees to cover future expenditure on improvements and maintenance of the working environments utilised by the charity.

**THROUGH THE ROOF CHARITABLE TRUST LTD**  
**NOTES TO THE ACCOUNTS**  
**For the year ended to 30 SEPTEMBER 2023**

**15 UNRESTRICTED FUNDS -continued**

	<u>General Fund</u>	<u>Designated Fund</u>	<u>Total Funds Y/E 30/09/23</u>	<u>Total Funds Y/E 30/09/22</u>
	£	£	£	£
<b>Incoming Resources</b>	114,919	-	114,919	278,955
<b>Resources expended</b>	(46,266)	-	(46,266)	(43,045)
<b>Realised Gains/(losses)</b>	-	-	-	-
<b>Unrealised Gains/(losses)</b>	(27,883)	-	(27,883)	18,992
	40,770	-	40,770	254,902
<b>Transfers</b>				
to/from Restricted Funds	(101,178)		(101,178)	(72,076)
to/from Designated Fund	(36,000)	36,000	-	-
	(96,408)	36,000	(60,408)	182,826
Balances, brought forward at 1 October 2022	412,521	-	412,521	229,695
<b>Balances, carried forward at 30 September 2023</b>	<u>316,113</u>	<u>36,000</u>	<u>352,113</u>	<u>412,521</u>

**16 RESTRICTED FUNDS**

	<u>Roofbreaker</u>	<u>DCF Groups</u>	<u>Wheels for the World</u>	<u>Total Funds Y/E 30/09/23</u>	<u>Total Funds Y/E 30/09/22</u>
	£	£	£	£	£
Incoming Resources	31,751	16,300	98,562	146,613	152,330
Outgoing Resources	(88,005)	(34,578)	(163,146)	(285,729)	(235,438)
	(56,254)	(18,278)	(64,584)	(139,116)	(83,108)
Transfer to/from General Fund	56,254	18,278	26,646	101,178	72,076
Balance, brought forward at 1 October 2022	-	-	(37,938)	(37,938)	(11,032)
	-	-	37,938	37,938	48,970
Balance, carried forward at 30 September 2022	-	-	-	-	37,938

**17 Donations in Kind**

We continue to be very 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 for the World project 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.

<u>Activity</u>	<u>2022/23</u>	<u>2021/22</u>
Friendship (holidays and retreats)	4	7
Freedom (International Mission)	38	28
Faith (Roofbreakers)	49	37
Governance and Administration	10	10
Total Number of Volunteers	101	82
Average Number of days (8hrs)	8.1	7.1
Value (Number Vol.*Days*hours*living wage @ £10.42 (2022; £9.50))	<u>68,196</u>	<u>44,247</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**  
**For the year ended to 30 SEPTEMBER 2023**

**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 £194 (2022 - £391) paid to 2 trustees (2022 - 2 trustees).

**20 OPERATING LEASES**

The following operating leases are committed to be paid:

	Land & Buildings £
Expiring	
In less than one year	8,000
Between two and five years	19,300