

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2020
for
BROOKS OF LIFE MINISTRIES INTERNATIONAL
LIMITED

Cobley Desborough
Chartered Certified Accountants
Chartered Tax Advisers
Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

BROOKS OF LIFE MINISTRIES INTERNATIONAL
LIMITED

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for the Year Ended 31 December 2020

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BROOKS OF LIFE MINISTRIES INTERNATIONAL LIMITED

Report of the Trustees
for the Year Ended 31 December 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Objectives and aims

The mission of Brooks of Life Ministries International is to foster spiritual transformation, digging the wells of revival, in strategic cities in the UK, all over Europe, Africa, America and other parts of the world as the Lord leads.

Our aim is to follow the example of our Lord Jesus Christ as recorded in (Luke 4:43) "we must preach the kingdom of God to other cities also, because for this purpose we have been sent"

Thus it's our commitment to penetrate and saturate major urban areas with the Gospel of the Kingdom and so we believe in missions long term and short term.

Achievement and performance

Charitable activities

A wide variety of activities have been undertaken during the year in relation to the charities objects, including prayer meetings, events and conferences and a bible school.

Financial review

Principal funding sources

Incoming resources in the year were £41,773 (2019 £45,493). No incoming resources were related to project restricted activities in either year.

A deficit of £3,024 was made in the year (2019 £6,434 deficit). At 31st December 2020 total reserves were £10,286 (2019 £13,310) of which £10,286 represented unrestricted funds (2019 £13,310).

Reserves policy

The Trustees have considered the level of unrestricted funds that it is appropriate for the charity to maintain over the coming twelve months. It is not considered necessary to maintain a significant level of reserves, since the charitable company has no operating lease or loan commitments. The current level of reserves is therefore considered satisfactory.

Structure, governance and management

Governing document

Brooks of Life Ministries International Limited is governed by its Memorandum and Articles of Association and was incorporated as a company limited by guarantee without share capital on 13 June 2000. It was registered as a charity on 30th September 2002.

Recruitment and appointment of new trustees

The directors/trustees are elected at the Annual General Meeting.

Related parties

All related party transactions have been disclosed elsewhere in the notes to the accounts.

BROOKS OF LIFE MINISTRIES INTERNATIONAL
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Report of the Trustees
for the Year Ended 31 December 2020

Reference and administrative details

Registered Company number
04013231 (England and Wales)

Registered Charity number
1093970

Registered office
Artisans House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

Trustees

Mr H Chipungu Director
Rev AM Goretti Minister of religion
Mr JK Kinuthia Bookkeeper
Mr H G Thuo Music Producer
Mr T J Dewa Trustee

Company Secretary
Bishop A Thuo

Independent Examiner
Cobley Desborough
Chartered Certified Accountants
Chartered Tax Advisers
Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

Approved by order of the board of trustees on 19 October 2021 and signed on its behalf by:

Mr JK Kinuthia - Trustee

Independent examiner's report to the trustees of Brooks of Life Ministries International Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr JRCobley
Cobley Desborough
Chartered Certified Accountants
Chartered Tax Advisers
Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

19 October 2021

BROOKS OF LIFE MINISTRIES INTERNATIONAL
LIMITED

Statement of Financial Activities
for the Year Ended 31 December 2020

		2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		32,644	38,173
Investment income	2	9,129	7,320
Total		41,773	45,493
EXPENDITURE ON			
Charitable activities			
General		44,797	51,927
NET INCOME/ (EXPENDITURE)		(3,024)	(6,434)
RECONCILIATION OF FUNDS			
Total funds brought forward		13,310	19,744
TOTAL FUNDS CARRIED FORWARD		10,286	13,310

The notes form part of these financial statements

BROOKS OF LIFE MINISTRIES INTERNATIONAL
LIMITED

Balance Sheet
31 December 2020

		2020 Unrestricted fund £	2019 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	7	3,100	4,134
CURRENT ASSETS			
Debtors	8	-	8,811
Cash at bank		8,115	743
		<u>8,115</u>	<u>9,554</u>
CREDITORS			
Amounts falling due within one year	9	(929)	(378)
NET CURRENT ASSETS		<u>7,186</u>	<u>9,176</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		10,286	13,310
NET ASSETS		<u>10,286</u>	<u>13,310</u>
FUNDS	10		
Unrestricted funds		<u>10,286</u>	<u>13,310</u>
TOTAL FUNDS		<u>10,286</u>	<u>13,310</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

BROOKS OF LIFE MINISTRIES INTERNATIONAL
LIMITED

Balance Sheet - continued
31 December 2020

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19 October 2021 and were signed on its behalf by:

Mr JK Kinuthia - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 25% on reducing balance
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Office equipment	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

BROOKS OF LIFE MINISTRIES INTERNATIONAL
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

2. INVESTMENT INCOME

	2020	2019
	£	£
Rents received	9,127	7,319
Deposit account interest	2	1
	<u>9,129</u>	<u>7,320</u>

3. NET INCOME / (EXPENDITURE)

Net income/ (expenditure) is stated after charging/ (crediting):

	2020	2019
	£	£
Depreciation - owned assets	<u>1,034</u>	<u>1,378</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

5. STAFF COSTS

Subsistence allowances totalling £6,679 were paid during the year to Bishop Annie Njeri (2019 £7,409).

BROOKS OF LIFE MINISTRIES INTERNATIONAL
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	38,173
Investment income	7,320
Total	45,493
EXPENDITURE ON	
Charitable activities	
General	51,927
NET INCOME / (EXPENDITURE)	(6,434)
RECONCILIATION OF FUNDS	
Total funds brought forward	19,744
TOTAL FUNDS CARRIED FORWARD	13,310

BROOKS OF LIFE MINISTRIES INTERNATIONAL
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
Cost			
At 1 January 2020 and 31 December 2020	45,726	21,345	7,868
Depreciation			
At 1 January 2020	43,796	20,401	7,372
Charge for year	483	236	124
At 31 December 2020	44,279	20,637	7,496
Net book value			
At 31 December 2020	1,447	708	372
At 31 December 2019	1,930	944	496
	Motor vehicles £	Office equipment £	Totals £
Cost			
At 1 January 2020 and 31 December 2020	2,450	9,941	87,330
Depreciation			
At 1 January 2020	2,266	9,361	83,196
Charge for year	46	145	1,034
At 31 December 2020	2,312	9,506	84,230
Net book value			
At 31 December 2020	138	435	3,100
At 31 December 2019	184	580	4,134

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Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other debtors	-	8,811
	<u> </u>	<u> </u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Social security and other taxes	551	-
Other creditors & accruals	378	378
	<u> </u>	<u> </u>
	<u>929</u>	<u>378</u>

10. MOVEMENT IN FUNDS

	At 1/1/20	Net movement in funds	At 31/12/20
	£	£	£
Unrestricted funds			
General fund	13,310	(3,024)	10,286
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>13,310</u>	<u>(3,024)</u>	<u>10,286</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	41,773	(44,797)	(3,024)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>41,773</u>	<u>(44,797)</u>	<u>(3,024)</u>

10. MOVEMENT IN FUNDS- continued

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
Unrestricted funds			
General fund	19,744	(6,434)	13,310
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>19,744</u>	<u>(6,434)</u>	<u>13,310</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,493	(51,927)	(6,434)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>45,493</u>	<u>(51,927)</u>	<u>(6,434)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/19 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	19,744	(9,458)	10,286
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>19,744</u>	<u>(9,458)</u>	<u>10,286</u>

10. MOVEMENT IN FUNDS- continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	87,266	(96,724)	(9,458)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>87,266</u>	<u>(96,724)</u>	<u>(9,458)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

BROOKS OF LIFE MINISTRIES INTERNATIONAL
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Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	23,552	28,604
Gift aid	6,976	9,569
Grants	2,116	-
	<u>32,644</u>	<u>38,173</u>
Investment income		
Rents received	9,127	7,319
Deposit account interest	2	1
	<u>9,129</u>	<u>7,320</u>
Total incoming resources	41,773	45,493
EXPENDITURE		
Charitable activities		
Subsistence allowance	6,679	7,409
Insurance	658	735
Light and heat	5,859	9,810
Telephone	1,908	1,874
Postage and stationery	2,513	2,151
Sundries	-	300
Repairs & renewals	6,156	2,787
Donations	5,160	3,062
Motor expenses	1,357	2,311
Conferences and refreshments	-	4,679
Depreciation of tangible fixed assets	1,034	1,378
	<u>31,324</u>	<u>36,496</u>
Support costs		
Finance		
Bank charges	538	1,757

This page does not form part of the statutory financial statements

BROOKS OF LIFE MINISTRIES INTERNATIONAL
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Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	2020 £	2019 £
Finance		
Governance costs		
Wages	11,578	12,024
Accountancy	660	720
Professional fees	697	930
	<u>12,935</u>	<u>13,674</u>
Total resources expended	<u>44,797</u>	<u>51,927</u>
Net expenditure	<u>(3,024)</u>	<u>(6,434)</u>

This page does not form part of the statutory financial statements