

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

England & Wales · Charity number 1099921

Details

Status Registered

Legal form Other

Registered 2003-10-09

Register [View on the Charity Commission register](#)

Contact

Address Veterans Hall
Osidge Lane
London
N14 5DU

Phone 02083685790

Email office@ccilondon.com

Website www.ccilondon.com

Activities

Objects: (A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN LONDON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES 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 TRUST(B) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES THINK FIT.

Activities: To advance the Christian faith through weekly services, worship meetings and evangelistic activities and relieve persons who are in conditions of need or hardship.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** IN LONDON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT
- Israel
- Morocco
- Spain
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£558,132	£333,689	£1,367,698	3
2023-12-31	£589,979	£408,158	£1,143,255	3
2022-12-31	£492,336	£410,468	-	-
2021-12-31	£393,524	£246,784	-	-
2020-12-31	£314,583	£187,288	-	-

Trustees

Name	Role	Appointed
ENRIQUE PAVON CASTRO	Chair	2021-04-01
ALVARO ANDRES BAEZA NUNEZ		
ENRIQUE PAVON GARCIA		
SANDY PATRICIA CHONILLO RODRIGUEZ		

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

England & Wales - Charity number 1099921

Accounts

Charity Number: 1099921

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisors	1
Trustees' report	2-4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Cash Flow Statement	8
Notes to the Cash Flow Statement	9
Notes to the financial statements	10-16

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES
AND ADVISORS
FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees	Sandy Chonillo Enrique Pavon Garcia Alvaro A Baeza Nunes Enrique Pavon Castro
Charity registration number	1099921
Principal office	Veterans Hall Osidge Lane Southgate London N14 5DU
Independent examiner	Mitlev Services Limited 71 Sunny Gardens Road London NW4 1SJ
Bankers	HSBC plc PO Box 27 101 – 103 Station Road Edgware HA8 7JJ

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report together with the financial statements of the charity for the year ended 31 December 2024. The trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015).

Objectives and activities

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the charity commission relating to public benefit and in particular to its supplementary public benefit guidance on the advancement of religion for the public benefit which is the primary aim of the charity.

The overall objectives of the charity are:

- The advancement of the Christian faith which the charity develops through its weekly services, worship meetings and evangelistic activities
- The advancement of education on the basis of Christian principles which is carried out through weekly development, training courses and person to person contact
- The relief of persons who are in conditions of need, hardship or distress or who are sick and aged

These objectives are achieved through the leadership of a pastoral team. They are responsible for the spiritual guidance by developing strategies that follow the Christian faith and keep a close relationship with the people who are involved with the charity and support its vision. As part of the leadership team the charity has a pastor who is responsible for the day-to-day issues as well as the management of all related activities within the scope of the church and community. In addition to this person a team of volunteers is always able to help and support any requirement needed to accomplish each activity successfully.

The charity remains deeply concerned about people who are in conditions of need, hardship or distress and those who are sick and aged. In keeping with this objective, during the year, the charity has continued to work with CCI in Spain and Israel, as well as supporting a children's project in Venezuela, by sending volunteers and material resources from church members. The charity has also made grants to start up a scout group for the community in an adjacent property.

Achievements and performance

A review of the activities and the results for the year are shown in the statement of financial activities.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST**REPORT OF THE TRUSTEES (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2024****FINANCIAL REVIEW****Financial position**

The charity's funds are divided into restricted and unrestricted funds. Restricted funds can only be used for the purpose for which they are set up. The unrestricted fund, the general fund, is the main fund which receives income and from which payment is made for the cost of running the charity and its activities. The income for the year was £558,132. Expenditure for the year was £333,689. As a result, there was net income for the year of £224,443. The balance to carry forward at the end of the year was £1,367,698.

Because of continuing giving by the congregation, the charity trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the accounts.

Reserves policy

It is the policy of the trustees to maintain a balance on general fund which equates to three months unrestricted payments. The current balance exceeds this figure.

It continues to remain the aim of the trustees to purchase a property for the charity's use and there have been some investigations during the year, but the costs have all been well in excess of the charity's resources. Thus, the trustees are continuing to build up funds to enable a property to be purchased in the future.

FUTURE PLANS

During 2024, the charity successfully launched a home-school hub to educate the next generation. In 2025, the charity aims to enhance and develop this hub further to better serve the community and aim to have it formally approved as a 'learning centre'. The trustees are already working on ensuring all the necessary regulations are in place to support this. There is a continuing need for the charity to maintain and expand its work both in the community in which it operates and abroad, including the need for more volunteers. Long-term, the ownership of a property would aid this expansion.

STRUCTURE, GOVERNANCE AND MANAGEMENT**Governing document**

The charity was established under a declaration of trust on 10 July 2003.

Recruitment and appointment of new trustees

New trustees are appointed from time to time by the existing trustees. Recruitment will focus on persons who have an interest in the objectives of the charity.

Organisational structure

The trustees have met or have been in contact monthly during the year to discuss the financial and spiritual affairs of the charity and to plan forthcoming events.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks to which the charity might be exposed.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST**REPORT OF THE TRUSTEES (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2024****Statement of trustees' responsibilities**

The trustees are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for 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 judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by the board of trustees on 29 October 2025 and signed on their behalf by:

SANDY CHONILLO
Trustee

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024****Independent examiner's report to the trustees of Theotherapy Christian Fellowship Trust (Charity No. 1099921)**

I report to the trustees on my examination of the accounts of the Theotherapy Christian Fellowship Trust ("the Trust") for the year ended 31 December 2024 which are set out on pages 6 to 16.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Charities Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Joshua Bharier ACCA
Mitlev Services Limited
71 Sunny Gardens Road
London
NW4 1SJ

29 October 2025

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Total funds 2023
	Notes	£	£	£	£
Income from:					
Donations	2	405,750	-	405,750	394,130
Income from charitable activities	3	5,672	35,073	40,745	114,259
Other income	4	89,184	-	89,184	73,304
Investment income		22,453	-	22,453	8,286
Total income		523,059	35,073	558,132	589,979
Expenditure on:					
Charitable activities	5,6	299,840	33,849	333,689	408,158
Total expenditure		299,840	33,849	333,689	408,158
Net income and net movement of funds for the year		223,219	1,224	224,443	181,821
Reconciliation of funds:					
Total Funds at 1 January 2024		1,123,653	19,602	1,143,255	961,434
Total Funds at 31 December 2024		1,346,872	20,826	1,367,698	1,143,255

All activities relate to continuing operations.

The attached notes form part of these financial statements.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST**BALANCE SHEET****AS AT 31 DECEMBER 2024**

		2024	2023
	Notes	£	£
Fixed assets	8	1,583	2,940
Current assets			
Debtors	9	69,465	68,008
Cash at bank and in hand		<u>1,302,875</u>	<u>1,076,133</u>
		1,372,340	1,144,141
Current liabilities			
Creditors: amounts falling due within one year	10	<u>6,225</u>	<u>3,826</u>
Net current assets		1,366,115	1,140,315
Net assets		<u>1,367,698</u>	<u>1,143,255</u>
Charity funds:			
General fund		1,346,872	1,123,653
Restricted funds	11	20,826	19,602
Total funds		<u>1,367,698</u>	<u>1,143,255</u>

The financial statements were approved by the trustees on 29 October 2025 and signed on their behalf by:

SANDY CHONILLO
Trustee

The attached notes form part of these financial statements

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST**CASH FLOW STATEMENT****FOR THE YEAR ENDED 31 DECEMBER 2024**

		2024	2023
	Notes	£	£
Cash flows from operating activities			
Cash generated from operations	1	<u>204,289</u>	<u>159,032</u>
Net cash used in operating activities		<u>204,289</u>	<u>159,032</u>
Cash flows from investing activities			
Interest received		<u>22,453</u>	<u>8,286</u>
Net cash provided by/(used in) investing activities		<u>22,453</u>	<u>8,286</u>
Change in cash and cash equivalents in the reporting period		226,742	167,318
Cash and cash equivalents at the beginning of the reporting period		<u>1,076,133</u>	<u>908,815</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,302,875</u></u>	<u><u>1,076,133</u></u>

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

NOTES TO THE CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2024

**1. RECONCILIATION OF NET EXPENDITURE TO
NET CASH FLOW FROM OPERATING ACTIVITIES**

	2024	2023
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	224,443	181,821
Adjustments for:		
Depreciation charges	1,357	2,655
Interest received	(22,453)	(8,286)
(Increase)/decrease in debtors	(1,457)	(15,242)
Increase/(decrease) in creditors	2,399	(1,916)
Net cash used in operations	<u>204,289</u>	<u>159,032</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 01.01.24 £	Cash flow £	At 31.12.24 £
Net cash			
Cash at bank	<u>1,076,133</u>	<u>226,742</u>	<u>1,302,875</u>
	<u>1,076,133</u>	<u>226,742</u>	<u>1,302,875</u>

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with Statement of Recommended Practice : 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 (FRS 102) (effective 1 January 2015) - the Charities SORP (FRS 102), and the Charities Act 2011.

The financial statements have been prepared on a going concern basis. The trustees have reviewed the charity's financial position, reserves, and future plans, and have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the trustees continue to adopt the going concern basis in preparing the financial statements.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Income

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

Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

1.3. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party. It is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Support costs are costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

All resources expended are inclusive of irrecoverable VAT.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1.4 Fund accounting

General funds are expendable at the discretion of the trustees in furtherance of the objects of the company. Restricted funds are those funds that have been donated for a particular purpose and must be spent by the trustees on the furtherance of that purpose.

1.5 Fixed assets

Fixed assets are depreciated on a straight line basis over 4 years. Individual items with a purchase price of £1,000 or less are written off when the asset is acquired.

1.6 Debtors

Debtors include income tax recoverable on donations received under gift aid and have been brought into the financial statements on the basis that the income is recognised at the time of the donation.

1.7 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

1.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualifies as basic financial instruments. Basic financial instruments (including debtors and creditors) are initially recognised at transaction value and subsequently measured at their settlement value.

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and current and immediate access deposit accounts.

1.10 Taxation

The entity is considered to pass the tests set out in Sch. 6, para. 1 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the entity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Pt. 11, Ch. 3 of the Corporation Tax Act 2010 or s. 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
2. Income from donations				
Church offerings	337,596	-	337,596	330,525
Income tax receivable on gift aid donations	68,154	-	68,154	63,605
	<u>405,750</u>	<u>-</u>	<u>405,750</u>	<u>394,130</u>
3. Income from charitable activities				
Event - Carroty Wood	-	23,061	23,061	23,425
Israel	-	-	-	73,964
Event - Redil Camp	-	12,012	12,012	13,905
Small events	5,672	-	5,672	2,965
	<u>5,672</u>	<u>35,073</u>	<u>40,745</u>	<u>114,259</u>
4. Other income				
Rental income	6,168	-	6,168	13,849
Bookshop and coffee shop income	73,409	-	73,409	56,855
Sundry income	9,607	-	9,607	2,600
	<u>89,184</u>	<u>-</u>	<u>89,184</u>	<u>73,304</u>

For the year ended 31 December 2023 £470,399 related to unrestricted funds and £111,294 related to restricted funds.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

5. Expenditure on charitable activities	Unrestricted	Restricted	Total	Total
Summary by fund type	funds	funds	funds	funds
	2024	2024	2024	2023
	£	£	£	£
Grants payable:				
Spain	6,832	-	6,832	12,031
Overseas and UK projects	28,109	-	28,109	46,693
Nursery school set up	-429	-	-429	10,336
	34,512	-	34,512	69,060
Property overhead costs	23,922	-	23,922	20,867
Repairs and maintenance	11,519	-	11,519	29,600
Youth house costs	23,802	-	23,802	22,360
Wages	67,445	-	67,445	56,311
Travel expenses	9,259	-	9,259	10,189
Motor expenses	9,185	-	9,185	10,593
Event cost - Carroty Wood	-	21,409	21,409	21,394
Israel	-	-	-	76,639
Event cost - Redil Camp	-	12,440	12,440	12,807
Small events	6,188	-	6,188	2,262
Sundry equipment	24,370	-	24,370	8,071
Welfare and hospitality	4,607	-	4,607	2,766
Accountancy fees	1,859	-	1,859	-
Bookshop and coffee shop costs	59,166	-	59,166	44,302
Ministry, evangelism and training	14,446	-	14,446	11,529
Administration and IT costs	3,025	-	3,025	3,540
Sundry expenses including bank charges	5,178	-	5,178	3,213
Depreciation	1,357	-	1,357	2,655
	299,840	33,849	333,689	408,158

For the year ended 31 December 2023 £297,318 related to unrestricted funds and £110,840 related to restricted funds.

The Independent Examiners fees for the year ended 31 December 2024 were £1,400 (2023: nil).

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

6. Analysis of expenditure on charitable activities

	Direct costs £	Support costs £	Total 2024 £	Total 2023 £
Grants payable	34,512	-	34,512	69,060
Property overhead costs	23,922	-	23,922	20,867
Repairs and maintenance	11,519	-	11,519	29,600
Youth house costs	23,802	-	23,802	22,360
Wages	60,701	6,745	67,445	56,311
Travel expenses	9,259	-	9,259	10,189
Motor expenses	8,267	919	9,185	10,593
Event cost - Carroty Wood	21,409	-	21,409	21,394
Israel	-	-	-	76,639
Event cost - Redil Camp	12,440	-	12,440	12,807
Small events	6,188	-	6,188	2,262
Sundry equipment	21,933	2,437	24,370	8,071
Welfare and hospitality	4,607	-	4,607	2,766
Accountancy fees	1,859	-	1,859	-
Bookshop and coffee shop costs	59,166	-	59,166	44,302
Ministry, evangelism and training	14,446	-	14,446	11,529
Administration and IT costs	2,723	303	3,025	3,540
Sundry expenses including bank charges	4,661	518	5,178	3,213
Depreciation	1,357	-	1,357	2,655
	322,769	10,920	333,689	408,158

For the year ended 31 December 2023 £397,366 related to direct costs and £10,792 related to support costs.

7. Staff costs

	Total funds 2024 £	Total funds 2023 £
Salaries	66,000	54,452
Employers national insurance contributions	-	787
Pension contributions	1,445	1,072
	67,445	56,311

Average number of staff that served during the period - 3 (2023 - 3).

The trustees are considered the key management personnel of the charity. No trustee received any remuneration or any benefits in kind or any reimbursement of expenses.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

8. Fixed assets

	Equipment	Total
	£	£
Cost at 1 January 2024	18,345	18,345
Addition in the year	-	-
Disposal in the year	-	-
Cost at 31 December 2024	18,345	18,345
Depreciation at 1 January 2024	15,405	15,405
Depreciation for the year	1,357	1,357
Disposal in year	-	-
Depeciation at 31 December 2024	16,762	16,762
Net book value at 31 December 2024	1,583	1,583
Net book value at 31 December 2023	2,940	2,940

9. Debtors

	2024	2023
	£	£
Income tax recoverable	51,694	46,515
Other debtors	17,771	21,493
	69,465	68,008

10. Creditors: amounts falling due within one year

Income received in advance	857	1,000
Other creditors	5,368	2,826
	6,225	3,826

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

11. Movement in funds	Brought forward £	Incoming resources £	Resources expended £	Carried forward £
Israel	10,753	-	-	10,753
Event - Carrotty Wood	7,751	23,061	21,409	9,403
Event - Redil Camp	1,098	12,012	12,440	670
	19,602	35,073	33,849	20,826
General fund	1,123,653	523,059	299,840	1,346,872
Total of funds	1,143,255	558,132	333,689	1,367,698

Unrestricted funds are those available to the trustees for the general purposes of the charity.

Restricted funds

During the year, the charity received donations and grants to be applied for specific purposes as listed below:

Carrotty Wood

Funds designated to support the youth spiritual camp held at Carrotty Wood, Kent, providing a safe and reflective environment for young people to strengthen their values and find support in overcoming challenges such as alcohol or drug misuse. The fund also supports training for volunteers and leaders involved in the camp.

Redil Camp

Funds designated to support the Redil spiritual camp organised at the Madrid branch, offering a similar retreat experience for young people and volunteers. The fund also contributes towards the upkeep and maintenance of the camp facilities in Spain.

12. Related party disclosures

During the year, the husband of one of the trustees was paid £24,000 for services to the charity. The services were provided on normal commercial terms and at arm's length.

Income from donations includes £22,915 (2023: £22,855) received from the trustees.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

England & Wales - Charity number 1099921

Accounts

Charity number : 1099921

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisors	1
Trustees' report	2-4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8-12

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES
AND ADVISORS
FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees Sandy Chonillo
Enrique Pavon Garcia
Alvaro A Baeza Nunes
Enrique Pavon Castro

Charity registration number 1099921

Principal office Veterans Hall
Osidge Lane
Southgate
London
N14 5DU

Independent examiner Roger J Seaton FCA
23 Greenhill Park
Barnet
Herts
EN5 1HQ

Bankers HSBC plc
PO Box 27
101 – 103 Station Road
Edgware
HA8 7JJ

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST**REPORT OF THE TRUSTEES****FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees present their annual report together with the financial statements of the charity for the year ended 31 December 2023. The trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015).

Objectives and activities

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the charity commission relating to public benefit and in particular to its supplementary public benefit guidance on the advancement of religion for the public benefit which is the primary aim of the charity.

The overall objectives of the charity are:

- The advancement of the Christian faith which the charity develops through its weekly services, worship meetings and evangelistic activities
- The advancement of education on the basis of Christian principles which is carried out through weekly development, training courses and person to person contact
- The relief of persons who are in conditions of need, hardship or distress or who are sick and aged

These objectives are achieved through the leadership of a pastoral team. They are responsible for the spiritual guidance by developing strategies that follow the Christian faith and keep a close relationship with the people who are involved with the charity and support its vision. As part of the leadership team the charity has a pastor who is responsible for the day-to-day issues as well as the management of all related activities within the scope of the church and community. In addition to this person a team of volunteers is always able to help and support any requirement needed to accomplish each activity successfully.

The charity remains deeply concerned about people who are in conditions of need, hardship or distress and those who are sick and aged. In keeping with this objective, during the year, the charity has continued to work with CCI in Spain and Israel, as well as supporting a children's project in Venezuela, by sending volunteers and material resources from church members. The charity has also made grants to start up a nursery school in an adjacent property

Achievements and performance

A review of the activities and the results for the year are shown in the statement of financial activities.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST**REPORT OF THE TRUSTEES****FOR THE YEAR ENDED 31 DECEMBER 2023****Financial review**

The charity's funds are divided into restricted and unrestricted funds. Restricted funds can only be used for the purpose for which they are set up. The unrestricted fund, the general fund, is the main fund which receives income and from which payment is made for the cost of running the charity and its activities. The income for the year was £478,685. Expenditure for the year was £297,318. As a result, there was net income for the year of £181,367. The balance to carry forward on unrestricted funds at the end of the year was £1,123,653.

Because of continuing giving by the congregation, the charity trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the accounts.

It is the policy of the trustees to maintain a balance on general fund which equates to three months unrestricted payments. The current balance exceeds this figure.

It continues to remain the aim of the trustees to purchase a property for the charity's use and there have been some investigations during the year, but the costs have all been well in excess of the charity's resources. Thus, the trustees are continuing to build up funds to enable a property to be purchased in the future.

Plans for the future

During 2024 the charity has started a home-school hub in order to educate the next generation. There is a continuing need for the charity to maintain and expand its work both in the community in which it operates and abroad, including the need for more volunteers. Long-term, the ownership of a property would aid this expansion.

Structure, governance and management

The company was established under a declaration of trust on 10 July 2003.

New trustees are appointed from time to time by the existing trustees. Recruitment will focus on persons who have an interest in the objectives of the charity.

The trustees have met or have been in contact monthly during the year to discuss the financial and spiritual affairs of the charity and to plan forthcoming events.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks to which the charity might be exposed.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for 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 judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by the board of trustees on 23 October 2024 and signed on their behalf by:

SANDY CHONILLO
Trustee

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST**INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2023****Independent examiner's report to the trustees of Theotherapy Christian Fellowship Trust**

I report to the trustees on my examination of the accounts of the Theotherapy Christian Fellowship Trust for the year ended 31 December 2023 which are set out on pages 6 to 12.

Responsibilities and basis of report

As the charity's trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am member of the Institute of Chartered Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

ROGER SEATON FCA
23 Greenhill Park
Barnet, Herts EN5 1HQ

23 October 2024

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023	Restricted funds 2023	Total funds 2023	Total funds 2022
	Notes	£	£	£	£
Income from:					
Donations	2	394,130		394,130	353,938
Income from charitable activities	3	2,965	111,294	114,259	79,336
Other income	4	73,304		73,304	58,084
Bank interest		8,286		8,286	978
Total income		478,685	111,294	589,979	492,336
Expenditure on:					
Charitable activities	5,6	297,318	110,840	408,158	410,468
Total expenditure		297,318	110,840	408,158	410,468
Net income and net movement of funds for the year		181,367	454	181,821	81,868
Reconciliation of funds:					
Total Funds at 1 January 2023		942,286	19,148	961,434	879,566
Total Funds at 31 December 2023		1,123,653	19,602	1,143,255	961,434

All activities relate to continuing operations.

The attached notes form part of these financial statements.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2023

		2023	2022
	Notes	£	£
Fixed assets	8	2,940	5,595
Current assets			
Debtors	9	68,008	52,766
Cash at bank and in hand		<u>1,076,133</u>	<u>908,815</u>
		1,144,141	961,581
Current liabilities			
Creditors: amounts falling due within one year	10	<u>3,826</u>	<u>5,742</u>
Net current assets		1,140,315	955,839
Net assets		<u>1,143,255</u>	<u>961,434</u>
Charity funds:			
General fund		1,123,653	942,286
Restricted funds	11	19,602	19,148
Total funds		<u>1,143,255</u>	<u>969,434</u>

The financial statements were approved by the trustees on 23 October 2024
and signed on their behalf by:

SANDY CHONILLO
Trustee

The attached notes form part of these financial statements

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with Statement of Recommended Practice : 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 (FRS 102) (effective 1 January 2015) - (the Charities SORP (FRS 102), and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Income

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

Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

1.3. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party. It is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Support costs are costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

All resources expended are inclusive of irrecoverable VAT.

1.4 Fund accounting

General funds are expendable at the discretion of the trustees in furtherance of the objects of the company. Restricted funds are those funds that have been donated for a particular purpose and must be spent by the trustees on the furtherance of that purpose.

1.5 Fixed assets

Fixed assets are depreciated on a straight line basis over 4 years. Individual items with a purchase price of £1,000 or less are written off when the asset is acquired.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1.6 Debtors

Debtors include income tax recoverable on donations received under gift aid and have been brought into the financial statements on the basis that the income is recognised at the time of the donation.

1.7 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

1.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualifies as basic financial instruments. Basic financial instruments (including debtors and creditors) are initially recognised at transaction value and subsequently measured at their settlement value.

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and current and immediate access deposit accounts.

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
2. Income from donations				
Church offerings	330,525		330,525	282,946
Income tax receivable on gift aid donations	63,605		63,605	70,992
	<u>394,130</u>		<u>394,130</u>	<u>353,938</u>
3. Income from charitable activities				
Event - Carrotty Wood		23,425	23,425	18,585
Israel		73,964	73,964	48,558
Event - Redil camp		13,905	13,905	10,318
Small events	2,965		2,965	1,875
	<u>2,965</u>	<u>111,294</u>	<u>114,259</u>	<u>79,336</u>
4. Other income				
Rental income	13,849		13,849	12,800
Bookshop and coffee shop income	56,855		56,855	44,560
Sundry income	2,600		2,600	724
	<u>73,304</u>		<u>73,304</u>	<u>58,084</u>

For the year ended 31 December 2022 £413,897 related to unrestricted funds
and £77,461 related to restricted funds.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

5. Expenditure on charitable activities	Unrestricted	Restricted	Total	Total
Summary by fund type	funds	funds	funds	funds
	2023	2023	2023	2022
	£	£	£	£
Grants payable:				
Spain	12,031		12,031	17,550
Overseas and UK projects	46,693		46,693	145,113
Nursery school set up	10,336		10,336	0
	69,060		69,060	162,663
Property overhead costs	20,867		20,867	17,557
Repairs and maintenance	29,600		29,600	6,249
Youth house costs	22,360		22,360	20,976
Wages	56,311		56,311	45,299
Travel expenses	10,189		10,189	3,735
Motor expenses	10,593		10,593	4,335
Event cost - Carrotty Wood		21,394	21,394	17,033
Israel		76,639	76,639	47,419
Event cost - Redil camp		12,807	12,807	14,484
Small events	2,262		2,262	1,450
Sundry equipment	8,071		8,071	8,357
Welfare and hospitality	2,766		2,766	5,103
Bookshop and coffee shop costs	44,302		44,302	36,283
Ministry, evangelism and training	11,529		11,529	11,943
Administration and IT costs	3,540		3,540	4,552
Sundry expenses including bank charges	3,213		3,213	601
Depreciation	2,655		2,655	2,429
	297,318	110,840	408,158	410,468

For the year ended 31 December 2022 £333,289 related to unrestricted funds
and £77,179 related to restricted funds.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

6. Analysis of expenditure on charitable activities

	Direct costs £	Support costs £	Total 2023 £	Total 2022 £
Grants payable	69,060		69,060	162,663
Property overhead costs	20,867		20,867	17,557
Repairs and maintenance	29,600		29,600	6,249
Youth house costs	22,360		22,360	20,976
Wages	50,680	5,631	56,311	45,299
Travel expenses	10,189		10,189	3,735
Motor expenses	9,534	1,059	10,593	4,335
Event cost - Carrotty Wood	21,394		21,394	17,033
Israel	76,639		76,639	47,419
Event cost - Redil camp	12,807		12,807	14,484
Small events	2,262		2,262	1,450
Sundry equipment	7,264	807	8,071	8,357
Welfare and hospitality	2,766		2,766	5,103
Bookshop and coffee shop costs	44,302		44,302	36,283
Ministry, evangelism and training	11,529		11,529	11,943
Administration and IT costs	2,655	885	3,540	3,078
Sundry expenses including bank charges	803	2,410	3,213	2,075
Depreciation	2,655		2,655	2,429
	397,366	10,792	408,158	410,468

For the year ended 31 December 2022 £406,421 related to direct costs
and £4,047 related to support costs.

7. Staff costs

	Total funds 2023 £	Total funds 2022 £
Salaries	54,452	43,206
Employers national insurance contributions	787	1,221
Pension contributions	1,072	872
	56,311	45,299

Average number of staff that served during the period - 3 (2022 - 3).

The trustees are considered the key management personnel of the charity. No trustee received any remuneration or any benefits in kind or any reimbursement of expenses, except that the husband of one of the trustees was paid £24,000 during the year for services to the charity.
Income from donations includes £22,855 (2022: £11,138) received from trustees.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

8. Fixed assets

	Motor cars	Equipment	Total
	£	£	£
Cost at 1 January 2023	14,650	18,345	32,995
Addition in the year			0
Disposal in the year			0
Cost at 31 December 2023	14,650	18,345	32,995
Depreciation at 1 January 2023	14,650	12,750	27,400
Depreciation for the year		2,655	2,655
Disposal in year			
Depreciation at 31 December 2023	14,650	15,405	30,055
Net book value at 31 December 2023	0	2,940	2,940
Net book value at 31 December 2022	0	5,595	5,595

9. Debtors

	2023	2022
	£	£
Income tax recoverable	46,515	52,566
Other debtors	21,493	200
	68,008	52,766

10. Creditors: amounts falling due within one year

Income received in advance	1,000	5,392
Other creditors	2,826	350
	3,826	5,742

11. Restricted funds

	Brought forward	Incoming resources	Resources expended	Carried forward
	£	£	£	£
Israel	13,428	73,964	76,639	10,753
Event - Carrotty Wood	5,720	23,425	21,394	7,751
Event - Redil camp		13,905	12,807	1,098
	19,148	111,294	110,840	19,602
General fund	942,286	478,685	297,318	1,123,653
Total of funds	961,434	589,979	408,158	1,143,255

Accounts

Charity number : 1099921

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisors	1
Trustees' report	2-4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8-12

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES
AND ADVISORS

FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees	Patrick Neenan (resigned 31 December 2022) Sandy Chonillo Enrique Pavon Garcia Alvaro A Baeza Nunes Enrique Pavon Castro
-----------------	--

Charity registration number	1099921
------------------------------------	---------

Principal office	Veterans Hall Osidge Lane Southgate London N14 5DU
-------------------------	--

Independent examiner	Roger J Seaton FCA 23 Greenhill Park Barnet Herts EN5 1HQ
-----------------------------	---

Bankers	HSBC plc PO Box 27 101 – 103 Station Road Edgware HA8 7JJ
----------------	---

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report together with the financial statements of the charity for the year ended 31 December 2022. The trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015).

Objectives and activities

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the charity commission relating to public benefit and in particular to its supplementary public benefit guidance on the advancement of religion for the public benefit which is the primary aim of the charity.

The overall objectives of the charity are:

- The advancement of the Christian faith which the charity develops through its weekly services, worship meetings and evangelistic activities
- The advancement of education on the basis of Christian principles which is carried out through weekly development, training courses and person to person contact
- The relief of persons who are in conditions of need, hardship or distress or who are sick and aged

These objectives are achieved through the leadership of a pastoral team. They are responsible for the spiritual guidance by developing strategies that follow the Christian faith and keep a close relationship with the people who are involved with the charity and support its vision. As part of the leadership team the charity has a pastor who is responsible for the day-to-day issues as well as the management of all related activities within the scope of the church and community. In addition to this person a team of volunteers is always able to help and support any requirement needed to accomplish each activity successfully.

The charity remains deeply concerned about people who are in conditions of need, hardship or distress and those who are sick and aged. In keeping with this objective, during the year, the charity has continued to work with CCI in Spain and Israel by sending volunteers and material resources from church members.

Achievements and performance

A review of the activities and the results for the year are shown in the statement of financial activities.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2022

Financial review

The charity's funds are divided into restricted and unrestricted funds. Restricted funds can only be used for the purpose for which they are set up. The unrestricted fund, the general fund, is the main fund which receives income and from which payment is made for the cost of running the charity and its activities. The income for the year was £414,875. Expenditure for the year was £333,289. As a result, there was net income for the year of £81,586. The balance to carry forward on unrestricted funds at the end of the year was £942,286.

Because of continuing giving by the congregation, the charity trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the accounts.

It is the policy of the trustees to maintain a balance on general fund which equates to three months unrestricted payments. The current balance exceeds this figure.

It continues to remain the aim of the trustees to purchase a property for the charity's use and there have been some investigations during the year. Thus, the trustees are continuing to build up funds to enable this to happen.

Plans for the future

There is a continuing need for the charity to maintain and expand its work both in the community in which it operates and abroad, including the need for more volunteers. Long-term the ownership of a property would aid this expansion.

Structure, governance and management

The company was established under a declaration of trust on 10 July 2003.

New trustees are appointed from time to time by the existing trustees. Recruitment will focus on persons who have an interest in the objectives of the charity.

The trustees have met or have been in contact monthly during the year to discuss the financial and spiritual affairs of the charity and to plan forthcoming events.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks to which the charity might be exposed.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for 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 judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by the board of trustees on 24 October 2023 and signed on their behalf by:

SANDY CHONILLO
Trustee

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Independent examiner's report to the trustees of Theotherapy Christian Fellowship Trust

I report to the trustees on my examination of the accounts of the Theotherapy Christian Fellowship Trust for the year ended 31 December 2022 which are set out on pages 6 to 12.

Responsibilities and basis of report

As the charity's trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am member of the Institute of Chartered Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

ROGER SEATON FCA
23 Greenhill Park
Barnet, Herts EN5 1HQ

24 October 2023

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022	Restricted funds 2022	Total funds 2022	Total funds 2021
	Notes	£	£	£	£
Income from:					
Donations	2	353,938		353,938	290,269
Income from charitable activities	3	1875	77,461	79,336	25,576
Other income	4	58,084		58,084	77,629
Bank interest		978		978	50
Total income		414,875	77,461	492,336	393,524
Expenditure on:					
Charitable activities	5,6	333,289	77,179	410,468	246,784
Total expenditure		333,289	77,179	410,468	246,784
Net income and net movement of funds for the year		81,586	282	81,868	146,740
Reconciliation of funds:					
Total Funds at 1 January 2022		860,700	18,866	879,566	732,826
Total Funds at 31 December 2022		942,286	19,148	961,434	879,566

All activities relate to continuing operations.

The attached notes form part of these financial statements.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2022

		2022	2021
	Notes	£	£
Fixed assets	8	5,595	2,596
Current assets			
Debtors	9	52,766	72,226
Cash at bank and in hand		908,815	812,101
		<u>961,581</u>	<u>884,327</u>
Current liabilities			
Creditors: amounts falling due within one year	10	<u>5,742</u>	<u>7,357</u>
Net current assets		955,839	876,970
Net assets		<u>961,434</u>	<u>879,566</u>
Charity funds:			
General fund		942,286	860,700
Restricted funds	11	19,148	18,866
Total funds		<u>969,434</u>	<u>879,566</u>

The financial statements were approved by the trustees on 24 October 2023
and signed on their behalf by:

SANDY CHONILLO
Trustee

The attached notes form part of these financial statements

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with Statement of Recommended Practice : 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 (FRS 102) (effective 1 January 2015) - (the Charities SORP (FRS 102), and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Income

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

Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

1.3. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party. It is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Support costs are costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

All resources expended are inclusive of irrecoverable VAT.

1.4 Fund accounting

General funds are expendable at the discretion of the trustees in furtherance of the objects of the company. Restricted funds are those funds that have been donated for a particular purpose and must be spent by the trustees on the furtherance of that purpose.

1.5 Fixed assets

Fixed assets are depreciated on a straight line basis over 4 years. Individual items with a purchase price of £1,000 or less are written off when the asset is acquired.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1.6 Debtors

Debtors include income tax recoverable on donations received under gift aid and have been brought into the financial statements on the basis that the income is recognised at the time of the donation.

1.7 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

1.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualifies as basic financial instruments. Basic financial instruments (including debtors and creditors) are initially recognised at transaction value and subsequently measured at their settlement value.

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and current and immediate access deposit accounts.

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
2. Income from donations				
Church offerings	282,946		282,946	242,939
Income tax receivable on gift aid donations	70,992		70,992	47,330
	<u>353,938</u>		<u>353,938</u>	<u>290,269</u>
3. Income from charitable activities				
Event - Carrotty Wood		18,585	18,585	1,852
Israel		48,558	48,558	12,289
Event - Redil camp		10,318	10,318	11,435
Small events	1,875		1,875	
	<u>1,875</u>	<u>77,461</u>	<u>79,336</u>	<u>25,576</u>
4. Other income				
Rental income	12,800		12,800	30,680
Bookshop and coffee shop income	44,560		44,560	37,876
Sundry income	724		724	9,073
	<u>58,084</u>		<u>58,084</u>	<u>77,629</u>

For the year ended 31 December 2021 £367,898 related to unrestricted funds and £25,576 related to restricted funds.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

5. Expenditure on charitable activities	Unrestricted	Restricted	Total	Total
Summary by fund type	funds	funds	funds	funds
	2022	2022	2022	2021
	£	£	£	£
Grants payable:				
Spain	17,550		17,550	11,936
Projects	145,113		145,113	41,352
	<u>162,663</u>		<u>162,663</u>	<u>53,288</u>
Property overhead costs	17,557		17,557	12,997
Repairs and maintenance	6,249		6,249	22,656
Youth house costs	20,976		20,976	36,900
Wages	45,299		45,299	30,374
Travel expenses	3,735		3,735	2,536
Motor expenses	4,335		4,335	3,677
Event cost - Carrotty Wood		17,033	17,033	-2,316
Israel		47,419	47,419	
Event cost - Redil camp	1,757	12,727	14,484	9,026
Small events	1,450		1,450	
Sundry equipment	8,357		8,357	18,231
Welfare and hospitality	5,103		5,103	2,310
Bookshop and coffee shop costs	36,283		36,283	31,329
Ministry, evangelism and training	11,943		11,943	12,689
Administration and IT costs	4,552		4,552	5,608
Sundry expenses including bank charges	601		601	4,403
Depreciation	2,429		2,429	3,076
	<u>333,289</u>	<u>77,179</u>	<u>410,468</u>	<u>246,784</u>

For the year ended 31 December 2021 £240,074 related to unrestricted funds
and £6,710 related to restricted funds.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

6. Analysis of expenditure on charitable activities

	Direct costs £	Support costs £	Total 2022 £	Total 2021 £
Grants payable	162,663		162,663	53,288
Property overhead costs	17,557		17,557	12,997
Repairs and maintenance	6,249		6,249	22,656
Youth house costs	20,976		20,976	36,900
Wages	44,846	453	45,299	30,374
Travel expenses	3,735		3,735	2,536
Motor expenses	3,902	433	4,335	3,677
Event cost - Carrotty Wood	17,033		17,033	-2,316
Israel	47,419		47,419	
Event cost - Redil camp	14,484		14,484	9,026
Small events	1,450		1,450	
Sundry equipment	7,522	835	8,357	18,231
Welfare and hospitality	5,103		5,103	2,310
Bookshop and coffee shop costs	36,283		36,283	31,329
Ministry, evangelism and training	11,943		11,943	12,689
Administration and IT costs	2,308	770	3,078	5,608
Sundry expenses including bank charges	519	1,556	2,075	4,403
Depreciation	2,429		2,429	3,076
	406,421	4,047	410,468	246,784

For the year ended 31 December 2021 £237,919 related to direct costs
and £8,865 related to support costs.

7. Staff costs

	Total funds 2022 £	Total funds 2021 £
Salaries	43,206	29,101
Employers national insurance contributions	1,221	920
Pension contributions	872	353
	45,299	30,374

Average number of staff that served during the period - 3 (2021 - 3).

The trustees are considered the key management personnel of the charity. No trustee received any remuneration or any benefits in kind not any reimbursement or expenses. Income from donations includes £11,138 (2021: £11,145) received from trustees.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

8. Fixed assets

	Motor cars	Equipment	Total
	£	£	£
Cost at 1 January 2022	14,650	12,917	27,567
Addition in the year		5,428	5,428
Disposal in the year			
Cost at 31 December 2022	14,650	18,345	32,995
Depreciation at 1 January 2022	14,650	10,321	24,971
Depreciation for the year		2,429	2,429
Disposal in year			
Depeciation at 31 December 2022	14,650	12,750	27,400
Net book value at 31 December 2022	0	5,595	5,595
Net book value at 31 December 2021	0	2,596	2,596

9. Debtors

	2022	2021
	£	£
Income tax recoverable	52,566	71,162
Other debtors	200	1,064
	52,766	72,226

10. Creditors: amounts falling due within one year

Income received in advance	5,392	
Other creditors	350	7,357
	5,742	7,357

11. Restricted funds

	Brought forward	Incoming resources	Resources expended	Carried forward
	£	£	£	£
Israel	12,289	48,558	47,419	13,428
Event - Carrotty Wood	4,168	18,585	17,033	5,720
Event - Redil camp	2,409	10,318	12,727	
	18,866	77,461	77,179	19,148
General fund	860,700	414,875	333,289	942,286
Total of funds	879,566	492,336	410,468	961,434

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

England & Wales - Charity number 1099921

Accounts

Charity number: 1099921

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisors	1
Trustees' report	2-4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8-12

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES
AND ADVISORS

FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees	Patrick Neenan Sandy Chonillo Enrique Pavon Garcia Alvaro A Baeza Nunes Enrique Pavon Castro (appointed 1 April 2021)
-----------------	---

Charity registration number	1099921
------------------------------------	---------

Principal office	Veterans Hall Osidge Lane Southgate London N14 5DU
-------------------------	--

Independent examiner	Roger J Seaton FCA 23 Greenhill Park Barnet Herts EN5 1HQ
-----------------------------	---

Bankers	HSBC plc PO Box 27 101 – 103 Station Road Edgware HA8 7JJ
----------------	---

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report together with the financial statements of the charity for the year ended 31 December 2021. The trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015).

Objectives and activities

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the charity commission relating to public benefit and in particular to its supplementary public benefit guidance on the advancement of religion for the public benefit which is the primary aim of the charity.

The overall objectives of the charity are:

- The advancement of the Christian faith which the charity develops through its weekly services, worship meetings and evangelistic activities
- The advancement of education on the basis of Christian principles which is carried out through weekly development, training courses and person to person contact
- The relief of persons who are in conditions of need, hardship or distress or who are sick and aged

These objectives are achieved through the leadership of a pastoral team. They are responsible for the spiritual guidance by developing strategies that follow the Christian faith and keep a close relationship with the people who are involved with the charity and support its vision. As part of the leadership team the charity has a pastor who is responsible for the day-to-day issues as well as the management of all related activities within the scope of the church and community. In addition to this person a team of volunteers is always able to help and support any requirement needed to accomplish each activity successfully.

Despite the effect of the Covid-19 pandemic the charity has continued to keep its strong congregational numbers and members of the public are very welcome to join and attend activities. These activities include Sunday services, prayer meetings, evangelistic courses, overseas mission trips where possible, youth holidays, as well as activities with the local community. As a result, increasing numbers of adults and youth have been restored through evangelistic and pastoral missions by the teaching of values and principles and more volunteers have joined the mission field overseas.

The charity remains deeply concerned about people who are in conditions of need, hardship or distress and those who are sick and aged. In keeping with this objective, during the year, the charity has continued to work with CCI in Spain, Portugal, Morocco, Israel and Germany by sending volunteers and material resources from church members.

Achievements and performance

A review of the activities and the results for the year are shown in the statement of financial activities.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2021

Financial review

The charity's funds are divided into restricted and unrestricted funds. Restricted funds can only be used for the purpose for which they are set up. The unrestricted fund, the general fund, is the main fund which receives income and from which payment is made for the cost of running the charity and its activities. The income of the year was £367,948. Expenditure for the year was £240,074. As a result, there was net income for the year of £127,874. The balance to carry forward on unrestricted funds at the end of the year was £860,700.

Because of continuing giving by the congregation, the charity trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the accounts.

It is the policy of the trustees to maintain a balance on general fund which equates to three months unrestricted payments. The current balance exceeds this figure.

It remains the aim of the trustees to the purchase of a property for the charity's use and there have been some investigations during the year. Thus the trustees are continuing to build up funds to enable this to happen.

Plans for the future

There is a continuing need for the charity to maintain and expand its work both in the community in which it operates and abroad, including the need for more volunteers. Long-term the ownership of a property would aid this expansion.

Structure, governance and management

The charity was established under a declaration of trust on 10 July 2003.

New trustees are appointed from time to time by the existing trustees. Recruitment will focus on persons who have an interest in the objectives of the charity.

The trustees have met or have been in contact monthly during the year to discuss the financial and spiritual affairs of the charity and to plan forthcoming events.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks to which the charity might be exposed.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2021

Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for 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 judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by the board of trustees on 19 October 2022 and signed on their behalf by:

SANDY CHONILLO
Trustee

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

Independent examiner's report to the trustees of Theotherapy Christian Fellowship Trust

I report to the trustees on my examination of the accounts of the Theotherapy Christian Fellowship Trust for the year ended 31 December 2021 which are set out on pages 6 to 12.

Responsibilities and basis of report

As the charity's trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am member of the Institute of Chartered Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

ROGER SEATON FCA
23 Greenhill Park
Barnet, Herts EN5 1HQ

19 October 2022

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds 2021	Restricted funds 2021	Total funds 2021	Total funds 2020
	Notes	£	£	£	£
Income from:					
Donations	2	290,269		290,269	244,037
Income from charitable activities	3		25,576	25,576	7,471
Other income	4	77,629		77,629	62,619
Bank interest		50		50	456
Total income		367,948	25,576	393,524	314,583
Expenditure on:					
Charitable activities	5,6	240,074	6,710	246,784	187,288
Total expenditure		240,074	6,710	246,784	187,288
Net income and net movement of funds for the year		127,874	18,866	146,740	127,295
Reconciliation of funds:					
Total Funds at 1 January 2021		732,826		732,826	605,531
Total Funds at 31 December 2021		860,700	18,866	879,566	732,826

All activities relate to continuing operations.

The attached notes form part of these financial statements.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2021

		2021	2020
	Notes	£	£
Fixed assets	8	2,596	5,672
Current assets			
Debtors	9	72,226	34,632
Cash at bank and in hand		812,101	715,380
		<u>884,327</u>	<u>750,012</u>
Current liabilities			
Creditors: amounts falling due within one year	10	<u>7,357</u>	<u>22,858</u>
Net current assets		876,970	727,154
Net assets		<u>879,566</u>	<u>732,826</u>
Charity funds:			
General fund		860,700	732,826
Restricted funds	11	18,866	0
Total funds		<u>879,566</u>	<u>732,826</u>

The financial statements were approved by the trustees on 19 October 2022
and signed on their behalf by:

SANDY CHONILLO
Trustee

The attached notes form part of these financial statements

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with Statement of Recommended Practice : 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 (FRS 102) (effective 1 January 2015) - (the Charities SORP (FRS 102), and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Income

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

Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

1.3. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party. It is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Support costs are costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

All resources expended are inclusive of irrecoverable VAT.

1.4 Fund accounting

General funds are expendable at the discretion of the trustees in furtherance of the objects of the company. Restricted funds are those funds that have been donated for a particular purpose and must be spent by the trustees on the furtherance of that purpose.

1.5 Fixed assets

Fixed assets are depreciated on a straight line basis over 4 years. Individual items with a purchase price of £1,000 or less are written off when the asset is acquired.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1.6 Debtors

Debtors include income tax recoverable on donations received under gift aid and have been brought into the financial statements on the basis that the income is recognised at the time of the donation.

1.7 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

1.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualifies as basic financial instruments. Basic financial instruments (including debtors and creditors) are initially recognised at transaction value and subsequently measured at their settlement value.

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and current and immediate access deposit accounts.

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
2. Income from donations				
Church offerings	242,939		242,939	212,575
Income tax receivable on gift aid donations	47,330		47,330	31,462
	<u>290,269</u>		<u>290,269</u>	<u>244,037</u>
3. Income from charitable activities				
Event - Carrotty Wood		1,852	1,852	
Israel		12,289	12,289	
Event - Redil camp		11,435	11,435	7,471
Projects				
Overseas travel				
		<u>25,576</u>	<u>25,576</u>	<u>7,471</u>
4. Other income				
Rental income	30,680		30,680	30,310
Bookshop and coffee shop income	37,876		37,876	17,771
Government Covid grants				11,334
HMRC furlough grants				2,713
Sundry income	9,073		9,073	491
	<u>77,629</u>		<u>77,629</u>	<u>62,619</u>

For the year ended 31 December 2020 £306,656 related to unrestricted funds and £7,471 related to restricted funds.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

5. Expenditure on charitable activities	Unrestricted	Restricted	Total	Total
Summary by fund type	funds	funds	funds	funds
	2021	2021	2021	2020
	£	£	£	£
Grants payable:				
Spain	11,936		11,936	
Projects	41,352		41,352	30,290
	53,288		53,288	30,290
Property overhead costs	12,997		12,997	11,160
Repairs and maintenance	22,656		22,656	22,610
Youth house costs	36,900		36,900	38,287
Wages	30,374		30,374	20,453
Travel expenses	2,536		2,536	4,191
Motor expenses	3,677		3,677	4,399
Event cost - Carrotty Wood		-2,316	-2,316	
Event cost - Redil camp		9,026	9,026	8,322
Sundry equipment	18,231		18,231	12,643
Welfare and hospitality	2,310		2,310	4,624
Bookshop and coffee shop costs	31,329		31,329	16,074
Ministry, evangelism and training	12,689		12,689	6,338
Administration and IT costs	5,608		5,608	2,848
Sundry expenses including bank charges	4,403		4,403	1,300
Depreciation	3,076		3,076	3,749
	240,074	6,710	246,784	187,288

For the year ended 31 December 2020 £179,817 related to unrestricted funds
and £7,471 related to restricted funds.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

6. Analysis of expenditure on charitable activities

	Direct costs £	Support costs £	Total 2021 £	Total 2020 £
Grants payable	53,288		53,288	30,290
Property overhead costs	12,997		12,997	11,160
Repairs and maintenance	22,656		22,656	22,610
Youth house costs	36,900		36,900	38,287
Wages	30,374		30,374	20,453
Travel expenses	2,536		2,536	4,191
Motor expenses	3,310	367	3,677	4,399
Event cost - Carrotty Wood	-2,316		-2,316	
Event cost - Redil camp	9,026		9,026	8,322
Sundry equipment	16,408	1,823	18,231	12,643
Welfare and hospitality	2,310		2,310	4,624
Bookshop and coffee shop costs	31,329		31,329	16,074
Ministry, evangelism and training	12,689		12,689	6,338
Administration and IT costs	1,869	3,739	5,608	2,848
Sundry expenses including bank charges	1,467	2,936	4,403	1,300
Depreciation	3,076		3,076	3,749
	237,919	8,865	246,784	187,288

For the year ended 31 December 2020 £182,819 related to direct costs
and £4,469 related to support costs.

7. Staff costs

	Total funds 2021 £	Total funds 2020 £
Salaries	29,101	19,919
Employers national insurance contributions	920	
Pension contributions	353	534
	30,374	20,453

Average number of staff that served during the period - 3 (2020 - 2).

The trustees are considered the key management personnel of the charity. No trustee received any remuneration or any benefits in kind not any reimbursement or expenses. Income from donations includes £11,145 (2020: £14,762) received from trustees.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

8. Fixed assets

	Motor cars	Equipment	Total
	£	£	£
Cost at 1 January 2021	14,650	12,917	27,567
Addition in the year			
Disposal in the year			
Cost at 31 December 2021	<u>14,650</u>	<u>12,917</u>	<u>27,567</u>
Depreciation at 1 January 2021	14,650	7,245	21,895
Depreciation for the year		3,076	3,076
Disposal in year			
Depeciation at 31 December 2021	<u>14,650</u>	<u>10,321</u>	<u>24,971</u>
Net book value at 31 December 2021	<u>0</u>	<u>2,596</u>	<u>2,596</u>
Net book value at 31 December 2020	<u>0</u>	<u>5,672</u>	<u>5,672</u>

9. Debtors

	2021	2020
	£	£
Income tax recoverable	71,162	23,832
Prepaid expenditure	<u>1,064</u>	<u>10,800</u>
	<u>72,226</u>	<u>34,632</u>

10. Creditors: amounts falling due within one year

Income received in advance		21,954
Other creditors	<u>7,357</u>	<u>904</u>
	<u>7,357</u>	<u>22,858</u>

11. Restricted funds

	Brought forward	Incoming resources	Resources expended	Carried forward
	£	£	£	£
Israel		12,289		12,289
Event - Carrotty Wood	0	1,852	-2,316	4,168
Event - Redil camp	0	11,435	9,026	2,409
	<u>0</u>	<u>25,576</u>	<u>6,710</u>	<u>18,866</u>
General fund	732,826	367,948	240,074	860,700
Total of funds	<u>732,826</u>	<u>393,524</u>	<u>246,784</u>	<u>879,566</u>

Accounts

Charity number : 1099921

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisors	1
Trustees' report	2-4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8-12

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES
AND ADVISORS

FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees	Patrick Neenan Sandy Chonillo Enrique Pavon Garcia Alvaro A Baeza Nunes
-----------------	--

Charity registration number	1099921
------------------------------------	---------

Principal office	Veterans Hall Osidge Lane Southgate London N14 5DU
-------------------------	--

Independent examiner	Roger J Seaton FCA 23 Greenhill Park Barnet Herts EN5 1HQ
-----------------------------	---

Bankers	HSBC plc PO Box 27 101 – 103 Station Road Edgware HA8 7JJ
----------------	---

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their annual report together with the financial statements of the charity for the year ended 31 December 2020. The trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015).

Objectives and activities

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the charity commission relating to public benefit and in particular to its supplementary public benefit guidance on the advancement of religion for the public benefit which is the primary aim of the charity.

The overall objectives of the charity are:

- The advancement of the Christian faith which the charity develops through its weekly services, worship meetings and evangelistic activities
- The advancement of education on the basis of Christian principles which is carried out through weekly development, training courses and person to person contact
- The relief of persons who are in conditions of need, hardship or distress or who are sick and aged

These objectives are achieved through the leadership of a pastoral team. They are responsible for the spiritual guidance by developing strategies that follow the Christian faith and keep a close relationship with the people who are involved with the charity and support its vision. As part of the leadership team the charity has a pastor who is responsible for the day-to-day issues as well as the management of all related activities within the scope of the church and community. In addition to this person a team of volunteers is always able to help and support any requirement needed to accomplish each activity successfully.

Despite the impact of the Covid-19 pandemic the charity has continued to keep its strong congregational numbers and members of the public are very welcome to join and attend activities. These activities include Sunday services, prayer meetings, evangelistic courses, overseas mission trips where possible, youth holidays, as well as activities with the local community. As a result, increasing numbers of adults and youth have been restored through evangelistic and pastoral missions by the teaching of values and principles and more volunteers have joined the mission field overseas.

The charity remains deeply concerned about people who are in conditions of need, hardship or distress and those who are sick and aged. In keeping with this objective, during the year, the charity has continued to work with CCI in Spain, Portugal, Morocco, Israel and Germany by sending volunteers as has been possible and material resources from church members.

Achievements and performance

A review of the activities and the results for the year are shown in the statement of financial activities.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2020

Financial review

The charity's funds are divided into restricted and unrestricted funds. Restricted funds can only be used for the purpose for which they are set up. The unrestricted fund, the general fund, is the main fund which receives income and from which payment is made for the cost of running the charity and its activities. The income of the year was £307,112. Expenditure for the year was £179,817. As a result, there was net income for the year of £127,295. The balance to carry forward on unrestricted funds at the end of the year was £732,826.

Because of continuing giving by the congregation, the charity trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the accounts.

It is the policy of the trustees to maintain a balance on general fund which equates to three months unrestricted payments. The current balance exceeds this figure.

It remains the aim of the trustees to the purchase of a property for the charity's use and are continuing to build up funds to enable this to happen.

Plans for the future

There is a continuing need for the charity to maintain and expand its work both in the community in which it operates and abroad, including the need for more volunteers. Long-term the ownership of a property would aid this expansion.

Structure, governance and management

The company was established under a declaration of trust on 10 July 2003.

New trustees are appointed from time to time by the existing trustees. Recruitment will focus on persons who have an interest in the objectives of the charity.

The trustees have met or have been in contact monthly during the year to discuss the financial and spiritual affairs of the charity and to plan forthcoming events.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks to which the charity might be exposed.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2020

Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for 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 judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by the board of trustees on 20 October 2021 and signed on their behalf by:

SANDY CHONILLO
Trustee

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Independent examiner's report to the trustees of Theotherapy Christian Fellowship Trust

I report to the trustees on my examination of the accounts of the Theotherapy Christian Fellowship Trust for the year ended 31 December 2020 which are set out on pages 6 to 12.

Responsibilities and basis of report

As the charity's trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

ROGER SEATON FCA
23 Greenhill Park
Barnet, Herts EN5 1HQ

20 October 2021

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

		Unrestricted funds 2020	Restricted funds 2020	Total funds 2020	Total funds 2019
	Notes	£	£	£	£
Income from:					
Donations	2	244,037		244,037	244,317
Income from charitable activities	3		7,471	7,471	86,371
Other income	4	62,619		62,619	39,209
Bank interest		456		456	724
Total income		307,112	7,471	314,583	370,621
Expenditure on:					
Charitable activities	5,6	179,817	7,471	187,288	241,693
Total expenditure		179,817	7,471	187,288	241,693
Net income and net movement of funds for the year		127,295	0	127,295	128,928
Reconciliation of funds:					
Total Funds at 1 January 2020		605,531	0	605,531	476,603
Total Funds at 31 December 2020		732,826	0	732,826	605,531

All activities relate to continuing operations.

The attached notes form part of these financial statements.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2020

		2020	2019
	Notes	£	£
Fixed assets	8	5,672	4,229
Current assets			
Debtors	9	34,632	73,932
Cash at bank and in hand		<u>715,380</u>	<u>527,370</u>
		750,012	601,302
Current liabilities			
Creditors: amounts falling due within one year	10	<u>22,858</u>	<u>0</u>
Net current assets		727,154	601,302
Net assets		<u>732,826</u>	<u>605,531</u>
Charity funds:			
General fund		732,826	605,531
Restricted funds	11	0	0
Total funds		<u>732,826</u>	<u>605,531</u>

The financial statements were approved by the trustees on 20 October 2021
and signed on their behalf by:

SANDY CHONILLO
Trustee

The attached notes form part of these financial statements

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with Statement of Recommended Practice : 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 (FRS 102) (effective 1 January 2015) - (the Charities SORP (FRS 102), and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Income

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

Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

1.3. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party. It is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Support costs are costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

All resources expended are inclusive of irrecoverable VAT.

1.4 Fund accounting

General funds are expendable at the discretion of the trustees in furtherance of the objects of the company. Restricted funds are those funds that have been donated for a particular purpose and must be spent by the trustees on the furtherance of that purpose.

1.5 Fixed assets

Fixed assets are depreciated on a straight line basis over 4 years. Individual items with a purchase price of £1,000 or less are written off when the asset is acquired.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1.6 Debtors

Debtors represent income tax recoverable on donations received under gift aid and have been brought into the financial statements on the basis that the income is recognised at the time of the donation. The 2020 accounts include expenditure that would have been utilised in the year but due to the Covid -19 pandemic will now be spent in 2021 and 2022.

1.7 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. The 2020 accounts include income that would have been utilised in the year but due to the Covid-19 pandemic will now be spent in 2021 and 2022.

1.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualifies as basic financial instruments. Basic financial instruments (including debtors and creditors) are initially recognised at transaction value and subsequently measured at their settlement value.

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and current and immediate access deposit accounts.

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019
2. Income from donations				
Church offerings	212,575		212,575	232,081
Income tax receivable on gift aid donations	31,462		31,462	12,236
	<u>244,037</u>		<u>244,037</u>	<u>244,317</u>
3. Income from charitable activities				
Event - Carrotty Wood				12,114
Israel				41,939
Event - Redil camp		7,471	7,471	19,083
Projects				12,578
Overseas travel				657
		<u>7,471</u>	<u>7,471</u>	<u>86,371</u>
4. Other income				
Rental income	30,310		30,310	16,830
Bookshop and coffee shop income	17,771		17,771	22,379
Government Covid grants	11,334		11,334	
HMRC furlough grants	2,713		2,713	
Sundry income	491		491	
	<u>62,619</u>		<u>62,619</u>	<u>39,209</u>

For the year ended 31 December 2019 £283,526 related to unrestricted funds and £86,371 related to restricted funds.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

5. Expenditure on charitable activities	Unrestricted	Restricted	Total	Total
Summary by fund type	funds	funds	funds	funds
	2020	2020	2020	2019
	£	£	£	£
Grants payable:				
Israel				48,291
Projects	30,290		30,290	33,137
	30,290		30,290	81,428
Rent	1,797		1,797	16,750
Other property overhead costs	9,363		9,363	4,420
Repairs and maintenance	22,610		22,610	7,233
Youth house costs	38,287		38,287	17,588
Wages	20,453		20,453	21,102
Travel expenses	4,191		4,191	3,959
Motor expenses	4,399		4,399	4,799
Event cost - Carrotty Wood				17,176
Event cost - Redil camp	851	7,471	8,322	22,013
Sundry equipment	12,643		12,643	3,939
Welfare and hospitality	4,624		4,624	4,764
Bookshop and coffee shop costs	16,074		16,074	15,503
Ministry, evangelism and training	6,338		6,338	11,701
Other administration and IT costs	4,148		4,148	3,148
Depreciation	3,749		3,749	4,964
Legal expenses				1,206
	179,817	7,471	187,288	241,693

For the year ended 31 December 2019 £155,322 related to unrestricted funds
and £86,371 related to restricted funds.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

6. Analysis of expenditure on charitable activities

	Direct costs £	Support costs £	Total 2020 £	Total 2019 £
Grants payable	30,290		30,290	81,428
Rent	1,797		1,797	16,750
Other property overhead costs	9,363		9,363	4,420
Repairs and maintenance	22,610		22,610	7,233
Youth house costs	38,287		38,287	17,588
Wages	20,453		20,453	21,102
Travel expenses	4,191		4,191	3,959
Motor expenses	3,959	440	4,399	4,799
Event cost - Carrotty Wood				17,176
Event cost - Redhill camp	8,322		8,322	22,013
Sundry equipment	11,379	1,264	12,643	3,939
Welfare and hospitality	4,624		4,624	4,764
Bookshop and coffee shop costs	16,074		16,074	15,503
Ministry, evangelism and training	6,338		6,338	11,701
Other administration and IT costs	1,383	2,765	4,148	3,148
Depreciation	3,749		3,749	4,964
Legal expenses				1,206
	182,819	4,469	187,288	241,693

For the year ended 31 December 2019 £238,720 related to direct costs
and £2,973 related to support costs.

7. Staff costs

	Total funds 2020 £	Total funds 2019 £
Salaries	19,919	19,720
Employers national insurance contributions		540
Pension contributions	534	842
	20,453	21,102

Average number of staff that served during the period - 2 (2019 - 2).

The trustees are considered the key management personnel of the charity. No trustee received any remuneration or any benefits in kind not any reimbursement or expenses. Income from donations includes £14,762 (2019: £11,768) received from trustees.

THEOTHERAPY CHRISTIAN FELLOWSHIP TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

8. Fixed assets

	Motor cars	Equipment	Total
	£	£	£
Cost at 1 January 2020	14,650	7,725	22,375
Addition in the year		5,192	5,192
Disposal in the year			
Cost at 31 December 2020	14,650	12,917	27,567
Depreciation at 1 January 2020	13,500	4,646	18,146
Depreciation for the year	1,150	2,599	3,749
Disposal in year			
Depreciation at 31 December 2020	14,650	7,245	21,895
Net book value at 31 December 2020	0	5,672	5,672
Net book value at 31 December 2019	1,150	3,079	4,229

9. Debtors

	2020	2019
	£	£
Income tax recoverable	23,832	73,932
Prepaid expenditure	10,800	
	34,632	73,932

10. Creditors: amounts falling due within one year

Income received in advance	21,954	0
Other creditors	904	0
	22,858	0

11. Restricted funds

	Brought forward	Incoming resources	Resources expended	Carried forward
	£	£	£	£
Event - Redil camp	0	7,471	7,471	0
	0	7,471	7,471	0
General fund	605,531	307,112	179,817	732,826
Total of funds	605,531	314,583	187,288	732,826