

EPAPHRAS TRUST

England & Wales · Charity number 1125989

Details

Other names	EPAPHRAS, KENYA THRIVING
Status	Registered
Legal form	Trust
Registered	2008-09-22
Register	View on the Charity Commission register

Contact

Address	24 Lakeview Lane Mytchett Camberley Surrey GU16 6HA
Phone	07738 734130
Email	hartcoral@aol.com
Website	www.kenyathriving.com

Activities

Objects: THE ADVANCEMENT OF CHRISTIANITY, THE RELIEF OF POVERTY AND THE ADVANCEMENT OF EDUCATION FOR THE BENEFIT OF THE PUBLIC IN PARTICULAR BUT NOT EXCLUSIVELY IN INDIA, NEPAL, UKRAINE AND UGANDA.

Activities: Our main activities include: Providing training to Pastors and church leaders in India, Nepal and Kenya. Relief of Poverty. Providing grants for the education and care of orphans, primarily in Kenya. Providing grants for the provision of educational support and materials.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** INDIA, NEPAL, UKRAINE AND UGANDA.
- India
- Kenya
- Nepal
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£98,364	£107,481	-	-
2023-08-31	£61,568	£74,566	-	-
2022-08-31	£117,285	£106,261	-	-
2021-08-31	£78,587	£79,945	-	-
2020-08-31	£64,227	£81,443	-	-

Trustees

Name	Role	Appointed
Kenneth Ivan Hart	Chair	
Alan Charles Rogers		2020-12-15
CORAL HART		
Grant Kane Sheppard		2021-03-15

EPAPHRAS TRUST

England & Wales - Charity number 1125989

Accounts

Registered Charity number
1125989

Epaphras Trust
Trustees' Report and Financial Statements
31 August 2024

Epaphras Trust
Independent examiner's report
Year ended 31 August 2024

I report to the trustees on my examination of the accounts of Epaphras Trust (the charity) for the year ended 31 August 2024.

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 Charity'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

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

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form or content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements 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 to enable proper understanding of the accounts to be reached.

Karen Sayers

Karen Sayers Limited
29 Silver Street
Colerne
Wilts
SN14 8DY

Date

Epaphras Trust
Year ended 31 August 2024
Trustees Annual Report

Trustees' responsibilities

The trustees are responsible for preparing the report and financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the Trustees are required to:

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

The trustees are responsible for keeping adequate 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board on Date and signed on its behalf.

ken hart

[ken hart \(Apr 25, 2025 15:25 GMT+1\)](#)

K Hart
Chairman

Epaphras Trust
Statement of financial activities
for the year ended 31 August 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	2024 £	2023 £
Donations and legacies	2	9,278	86,729	96,007	53,826
Investments		-	-	-	7,493
Interest		2,357	-	2,357	249
Total income		<u>11,635</u>	<u>86,729</u>	<u>98,364</u>	<u>61,568</u>
Expenditure on charitable activities					
Grants	3	17,102	84,749	101,851	66,726
Fundraising expenses		199	-	199	288
Support costs	4	3,507	1,924	5,431	7,552
Total expenditure		<u>20,808</u>	<u>86,673</u>	<u>107,481</u>	<u>74,566</u>
Net income / (expenditure)		(9,173)	56	(9,117)	(12,998)
Transfer between funds		1,000	(1,000)	-	-
Movement for the year		<u>(8,173)</u>	<u>(944)</u>	<u>(9,117)</u>	<u>(12,998)</u>
Total funds brought forward		149,350	46,009	195,359	208,357
Total funds carried forward		<u>141,177</u>	<u>45,065</u>	<u>186,242</u>	<u>195,359</u>

Epaphras Trust

**Statement of Financial Position
as at 31 August 2024**

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2,024 £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets					
Unquoted investments		-	-	-	-
Current assets					
Debtors	6	738	2,871	3,609	3,013
Cash at bank and in hand			-	184,222	194,155
Creditors: amounts falling due within one year					
	7	(1,589)	-	(1,589)	(1,809)
Net current assets		<u>(851)</u>	<u>2,871</u>	<u>186,242</u>	<u>195,359</u>
Net assets		<u>-</u>	<u>-</u>	<u>186,242</u>	<u>195,359</u>
Funds of the charity					
Unrestricted				141,177	149,350
Restricted				45,065	46,009
Total equity				<u>186,242</u>	<u>195,359</u>

ken hart

[ken hart \(Apr 25, 2025 15:25 GMT+1\)](#)

K Hart

Chairman

Approved by the board on Date

Epaphras Trust
Movements in funds
for the year ended 31 August 2024

	At 1.9.2023	Income	Expenses	Transfers	At 31.8.2024
	£	£	£	£	£
Unrestricted funds					
General funds	145,345	5,607	(6,790)	(3,410)	140,752
Designated funds	4,005	6,028	(14,018)	4,410	425
	<u>149,350</u>	<u>11,635</u>	<u>(20,808)</u>	<u>1,000</u>	<u>141,177</u>
Restricted funds					
Food on my plate	3,405	16,137	(14,130)	-	5,412
Personal hygiene	352	990	(847)	-	495
Time for school	25,465	2,576	(7,852)	-	20,189
Homes for orphans	9,098	11,705	(10,219)	-	10,584
Timothy project - EBS	-	49,294	(46,509)	-	2,785
Timothy project - PM	2,885	-	(310)	-	2,575
Timothy project - ACM	-	-	-	-	-
Kenya General/OCCH Staff	530	1,968	(2,103)	-	395
Ukraine relief	5	1,000	(1,000)	-	5
Beehives	170	-	-	-	170
Trips	909	625	(1,759)	-	(225)
Time for school college	152	1,784	-	-	1,936
Time for school primary	417	650	(323)	-	744
Lury Crocker	2,621	-	(1,621)	(1,000)	-
	<u>46,009</u>	<u>86,729</u>	<u>(86,673)</u>	<u>(1,000)</u>	<u>45,065</u>
Total funds	<u>195,359</u>	<u>98,364</u>	<u>(107,481)</u>	<u>-</u>	<u>186,242</u>

	At 1.9.2022	Income	Expenses	Transfers	At 31.8.2023
	£	£	£	£	£
Unrestricted funds					
General funds	146,971	1,871	(2,565)	(932)	145,345
Designated funds	(1,417)	13,642	(5,628)	(2,592)	4,005
	<u>145,554</u>	<u>15,513</u>	<u>(8,193)</u>	<u>(3,524)</u>	<u>149,350</u>
Restricted funds					
Food on my plate	7,894	5,376	(9,865)	-	3,405
Personal hygiene	429	870	(947)	-	352
Time for school	32,589	1,251	(8,375)	-	25,465
Homes for orphans	4,203	7,975	(3,080)	-	9,098
Education bursary	537	-	-	(537)	-
Timothy project - EBS	4,511	21,170	(28,273)	2,592	-
Timothy project - PM	4,415	-	(1,530)	-	2,885
Timothy project - ACM	430	38	(1,400)	932	-
Kenya General/OCCH Staff	2,549	413	(2,432)	-	530
Ukraine relief	455	-	(450)	-	5
Beehives	170	-	-	-	170
Trips	-	6,592	(5,683)	-	909
Time for school college	-	1,445	(1,830)	537	152
Time for school primary	-	925	(508)	-	417
Future projects	4,621	-	(2,000)	-	2,621
	<u>62,803</u>	<u>46,055</u>	<u>(66,373)</u>	<u>3,524</u>	<u>46,009</u>
Total funds	<u>208,357</u>	<u>61,568</u>	<u>(74,566)</u>	<u>-</u>	<u>195,359</u>

Epaphras Trust
Notes to the Accounts
for the year ended 31 August 2024

1 Summary of significant accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The charity constitutes a public benefit entity as defined by FRS 102.

Income

Income is recognised in the accounts once the charity has become entitled to the funds, it is probable that the income will be received and the value can be reliably measured.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Investments

Unlisted investments are initially valued at cost and subsequently at fair value at the year end unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Gift Aid Receipts

Unless agreed otherwise, gift aid receipts are credited to the same fund as the original donation.

Taxation

The charity is exempt from taxation on its charitable activities.

Foreign currency translation

Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction.

2 Donations and legacies	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Gifts and donations	7,841	77,889	85,730	46,260
Gift Aid receivable	<u>1,437</u>	<u>8,840</u>	<u>10,277</u>	<u>7,566</u>
	<u>9,278</u>	<u>86,729</u>	<u>96,007</u>	<u>53,826</u>

Epaphras Trust
Notes to the Accounts
for the year ended 31 August 2024

3 Grants	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Grants made to institutions:				
Caminul	1,000	-	1,000	2,000
Otacho Christian Childrens Home	5,449	26,720	32,169	31,266
Vitalij Falij	-	-	-	450
Soul Winning Mission	7,530	46,654	54,184	31,510
Bristish Red Cross	-	500	500	-
Osingo Mixed Secondary School	-	6,012	6,012	-
Verenych Ganna	-	1,000	1,000	-
Julian Trust	-	1,121	1,121	-
Moses Odhiambo Oyieno	-	3,865	3,865	-
Berry Hill under 5's	1,000	-	1,000	-
Christian Solidari	1,000	-	1,000	-
Deepak Nepali Pulpit Ministries	-	-	-	1,210
Total grants to institutions	<u>15,979</u>	<u>85,872</u>	<u>101,851</u>	<u>66,436</u>
Grants to individuals	-	-	-	290
Total grants paid	<u>15,979</u>	<u>85,872</u>	<u>101,851</u>	<u>66,726</u>
4 Support costs	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Total Funds 2023
Currency charges	474	165	639	449
Independent examination fee	950	-	950	260
Bookkeeping and IT	187	-	187	594
Project monitoring visits	-	1,759	1,759	5,339
Admin expenses	301	-	301	399
Website	<u>1,595</u>	<u>-</u>	<u>1,595</u>	<u>511</u>
	<u>3,507</u>	<u>1,924</u>	<u>5,431</u>	<u>7,552</u>

5 Remuneration and benefits

There were no staff employed during the current or previous year.

No trustee received any remuneration or benefits in the current or previous year. Expenses reimbursed to one trustee amounted to £2,753 (2023 - £3,825)

Epaphras Trust
Notes to the Accounts
for the year ended 31 August 2024

6 Debtors	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Gift aid receivable	738	2,871	3,609	1,000
Prepayments	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,013</u>
	<u>738</u>	<u>2,871</u>	<u>3,609</u>	<u>3,013</u>

7 Creditors	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Accruals and deferred income	<u>940</u>	<u>-</u>	<u>940</u>	<u>1,809</u>
Prior year adjustment	<u>649</u>	<u>-</u>	<u>649</u>	<u>0</u>

8 Funds

General funds are unrestricted funds which can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds set aside by the trustees to be used for the future support of the Bible School in India and for the projects in Kenya and Nepal.

Restricted funds can only be utilised for the purpose specified by the donor.

Description of restricted funds

Food on my plate	Provision of food for the orphans of a community baed organisation in Kenya
Time for School	Support for the orphans of a community based organisation in several schools in Kenya including school fees, uniforms and resources.
Homes for orphans	Support for the maintenance and running costs of an orphanage in Kenya.
Education bursary	Funds to provide further education bursaries in Kenya and India
Timothy Project - EBS	Support for the Bible School in India
Timothy Project - PM	Support for the Pulpit Ministries in Nepal to provide training for pastors.

EPAPHRAS TRUST

England & Wales - Charity number 1125989

Accounts

Registered Charity number
1125989

Epaphras Trust

Trustees' Report and Financial Statements

31 August 2023

Main Achievements

Kenya

The trustees continued to provide support to help provide 51 children with holistic care.

Funds were provided to enable grains (maize beans and rice) to be bought in bulk, immediately after each harvest, which is when prices are lowest. Suitable storage is available at the orphanage thanks to the improved kitchen facilities.

Funding has continued to enable a social worker and two watchmen to be employed at the orphanage: further enhancing the welfare of the children. Additionally, each of the 5 houses has a house mum / widow who cares for the children.

The trustees are pleased to report that funding is now being provided for 25 children to attend Secondary School and one in college. This is a major achievement as it is enabling young people to have an education beyond the reach of many children, especially orphans, and even more so total orphans.

Two trustees took a small group to Otacho in August 2023 which proved very successful. In addition to a successful audit the children enjoyed a few days of sport and games while others of the team did some decorating, sewed curtains and carried out general maintenance.

India

The trustees were able to continue supporting the college and its wider community in several ways. Extra books were provided for the library. We have also been able to provide additional classes including computer studies, sewing and English language to widen the skills base of students. Grants were also made for a monthly training and support group for leaders within the local community.

A grant was made for repairs and general maintenance of the school buildings.

A grant was made for purchase of games equipment to broaden the syllabus as recommended by the authorities.

The ongoing support for students was maintained. In addition to a grants to fund one post graduate student through nursing college.

Nepal

The trustees are pleased the online Bible school has been able to continue, but in a different format.

Following a visit to Nepal in early 2023 by one of our trustees five men were equipped with resources to run training workshops to a small number of pastors in their locations. This reduced running costs and can provide a wider circulation.

UK

Funds have been sent to a Bristol based organisation who care for vulnerable and marginalised women.

Ukraine

Following the invasion of Ukraine by Russia, many of our contacts and relationships who knew of our past involvement in Ukraine sent money to Epaphras Trust. A grant was made by the trustees to a church in Kharkiv whose leaders were already known to us. This grant was used to buy food and other necessary items for those in most need.

Future Plans

We anticipate being able to maintain our support to each of the following areas.

Nepal

The Bee keeping business has not been successful. During our next trustee visit we will look at how to progress this forward or if necessary, end it completely.

It is expected that one of our trustees will make a visit to Nepal towards end of 2024 to teach leaders at a college in Neplagunj.

India

We will focus on continuing to support the college and as opportunity allows to support the local community through the relationships made by EBC. We shall provide ongoing support for the college by the purchasing of equipment as funds and needs arise. It is anticipated that work will start on construction of a new assembly hall once funds are secured.

Kenya

Our plan is to focus on raising sufficient funds so that each child currently resident at the orphanage is able to attend and complete high school education.

We plan to work with the Kenyan board at Otacho Christian Childrens Home to help them maximize the potential of each child.

Our objective is to raise funds, so each child is fully funded to the end of High School. Our dream is to help put young people into some vocational training. We are now considering provision of solar lights to provide additional security and enable homework and study time.

Epaphras Trust
Independent examiner's report
Year ended 31 August 2023

I report to the trustees on my examination of the accounts of Epaphras Trust (the charity) for the year ended 31 August 2023.

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 Charity'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

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

- the accounting records were not kept in accordance with section 130 of the Charities Act, or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form or content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements 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 to enable proper understanding of the accounts to be reached.

Karen Sayers Ltd

Karen Sayers Limited

Date *7/6/2024*

29 Silver Street
Colerne
Wilts

SN14 8DY

Epaphras Trust
Year ended 31 August 2023
Trustees Annual Report

Trustees' responsibilities

The trustees are responsible for preparing the report and financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in charity.

The trustees are responsible for keeping adequate 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board on Date and signed on its behalf.


Chairman

6/6/2024

Epaphras Trust
Statement of financial activities
for the year ended 31 August 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	2023 £	2022 £
Donations and legacies	2	7772	46054	53,826	112,296
Investments		7493	-	7,493	4,983
Interest		249	-	249	6
Total income		15514	46054	61,568	117,285
Expenditure on charitable activities					
Grants	3	354	66372	66,726	102,798
Fundraising expenses		288	-	288	367
Support costs	4	7552	-	7,552	3,096
Total expenditure		8194	66372	74,566	106,261
Net income / (expenditure)		7,320	(20,318)	(12,998)	11,024
Transfer between funds		(3,524)	3,524	-	-
Movement for the year		3,796	(16,794)	(12,998)	11,024
Total funds brought forward		145,554	62,803	208,357	197,333
Total funds carried forward		149,350	46,009	195,359	208,357

Epaphras Trust
Statement of Financial Position
as at 31 August 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2,023 £	Total Funds 2023 £	Total Funds 2022 £
Fixed assets					
Unquoted investments		-	-	-	140,000
Current assets					
Debtors	6	3,013	-	3,013	3,620
Cash at bank and in hand		148,146	46,009	194,155	68,951
		<u>151,159</u>	<u>46,009</u>	<u>197,168</u>	<u>72,571</u>
Creditors: amounts falling due within one year	8	(1,809)	-	(1,809)	(4,214)
Net current assets		<u>149,350</u>	<u>46,009</u>	<u>195,359</u>	<u>68,357</u>
Net assets		<u>149,350</u>	<u>46,009</u>	<u>195,359</u>	<u>208,357</u>
Funds of the charity					
Unrestricted				149,350	145,554
Restricted				46,009	62,803
Total equity				<u>195,359</u>	<u>208,357</u>



K Hart
Chairman
Approved by the board on Date

6/6/2024

Epaphras Trust
Movements in funds
for the year ended 31 August 2023

	At 1.9.2022	Income	Expenses	Transfers	At 31.8.2023
	£	£	£	£	£
Unrestricted funds					
General funds	146,971	1,871	(2,565)	(932)	145,345
Designated funds	(1,417)	13,642	(5,628)	(2,592)	4,005
	<u>145,554</u>	<u>15,513</u>	<u>(8,193)</u>	<u>(3,524)</u>	<u>149,350</u>
Restricted funds					
Food on my plate	7,894	5,376	(9,865)	-	3,405
Personal hygiene	429	870	(947)	-	352
Time for school	32,589	1,251	(8,375)	-	25,465
Homes for orphans	4,203	7,975	(3,080)	-	9,098
Education bursary	537	-	-	(537)	-
Timothy project - EBS	4,511	21,170	(28,273)	2,592	-
Timothy project - PM	4,415	-	(1,530)	-	2,885
Timothy project - ACM	430	38	(1,400)	932	-
Kenya General/OCCH Staff	2,549	413	(2,432)	-	530
Ukraine relief	455	-	(450)	-	5
Beehives	170	-	-	-	170
Trips	-	6,592	(5,683)	-	909
Time for school college	-	1,445	(1,830)	537	152
Time for school primary	-	925	(508)	-	417
Future projects	4,621	-	(2,000)	-	2,621
	<u>62,803</u>	<u>46,055</u>	<u>(66,373)</u>	<u>3,524</u>	<u>46,009</u>
Total funds	<u>208,357</u>	<u>61,568</u>	<u>(74,566)</u>	<u>-</u>	<u>195,359</u>

	At 1.9.2021	Income	Expenses	Transfers	At 31.8.2022
	£	£	£	£	£
Unrestricted funds					
General funds	147,859	2,936	(3,124)	(700)	146,971
Designated funds	2,472	7,563	(12,664)	1,212	(1,417)
	<u>150,331</u>	<u>10,499</u>	<u>(15,788)</u>	<u>512</u>	<u>145,554</u>
Restricted funds					
Food on my plate	2,254	17,651	(12,011)	-	7,894
Time for school	5,115	35,118	(11,255)	3,611	32,589
Homes for orphans	4,779	3,365	(3,254)	(687)	4,203
Education bursary	1,449	-	(912)	-	537
Timothy project - EBS	7,268	13,283	(16,040)	-	4,511
Timothy project - PM	5,117	-	(702)	-	4,415
Timothy project - ACM	-	437	(7)	-	430
Kenya General/OCCH Staff	5,380	-	(2,831)	-	2,549
Ukraine relief	-	30,185	(29,730)	-	455
Other support	3,519	1,747	(1,231)	(3,436)	599
Future projects	12,121	5,000	(12,500)	-	4,621
	<u>47,002</u>	<u>106,786</u>	<u>(90,473)</u>	<u>(512)</u>	<u>62,803</u>
Total funds	<u>197,333</u>	<u>117,285</u>	<u>(106,261)</u>	<u>-</u>	<u>208,357</u>

Epaphras Trust
Notes to the Accounts
for the year ended 31 August 2023

1 Summary of significant accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The charity constitutes a public benefit entity as defined by FRS 102.

Income

Income is recognised in the accounts once the charity has become entitled to the funds, it is probable that the income will be received and the value can be reliably measured.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Investments

Unlisted investments are initially valued at cost and subsequently at fair value at the year end unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Gift Aid Receipts

Unless agreed otherwise, gift aid receipts are credited to the same fund as the original donation.

Taxation

The charity is exempt from taxation on its charitable activities.

Foreign currency translation

Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction.

2 Donations and legacies	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Gifts and donations	7,772	38,488	46,260	98,117
Gift Aid receivable	-	7,566	7,566	14,179
	<u>7,772</u>	<u>46,054</u>	<u>53,826</u>	<u>112,296</u>

Epaphras Trust
Notes to the Accounts
for the year ended 31 August 2023

3 Grants	Unrestricted Funds 2,023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Grants made to institutions:				
One25	-	2,000	2,000	-
Otacho Christian Childrens Home	354	30,912	31,266	-
Vitalij Falij	-	450	450	-
Soul Winning Mission	-	31,510	31,510	25,374
Otacho Good Hope	-	-	-	33,422
Bath Food Bank	-	-	-	2,500
Deepak Nepali Pulpit Ministries	-	1,210	1,210	1,052
Food for Madagascar	-	-	-	2,500
Julian Trust	-	-	-	7,500
Bibles for Ukraine	-	-	-	280
Ukraine relief	-	-	-	29,670
Total grants to institutions	<u>354</u>	<u>66,082</u>	<u>66,436</u>	<u>102,298</u>
Grants to individuals	-	290	290	500
Total grants paid	<u><u>354</u></u>	<u><u>66,372</u></u>	<u><u>66,726</u></u>	<u><u>102,798</u></u>
4 Support costs	Unrestricted Funds 2,023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
Currency charges	449	-	449	485
Independent examination fee	260	-	260	150
Bookkeeping and IT	594	-	594	655
Project monitoring visits	5,339	-	5,339	1,021
Admin expenses	399	-	399	453
Website	511	-	511	332
	<u>7,552</u>	<u>-</u>	<u>7,552</u>	<u>3,096</u>

5 Remuneration and benefits

There were no staff employed during the current or previous year.

No trustee received any remuneration or benefits in the current or previous year. Expenses reimbursed to one trustee amounted to £3,825 (2022 - £20,903)

Epaphras Trust
Notes to the Accounts
for the year ended 31 August 2023

6 Debtors	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Gift aid receivable	1,000	-	1,000	1,166
Prepayments	<u>2,013</u>	<u>-</u>	<u>2,013</u>	<u>2,454</u>
	<u>3,013</u>	<u>-</u>	<u>3,013</u>	<u>3,620</u>

7 Investments held as current assets	2023 £	2022 £
Fair value		
Listed investments	<u>-</u>	<u>140,000</u>

8 Creditors	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Accruals and deferred income	<u>1,809</u>	<u>-</u>	<u>1,809</u>	<u>4,214</u>

9 Funds

General funds are unrestricted funds which can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds set aside by the trustees to be used for the future support of the Bible School in India and for the projects in Kenya and Nepal.

Restricted funds can only be utilised for the purpose specified by the donor.

Description of restricted funds

Food on my plate	Provision of food for the orphans of a community baed organisation in Kenya
Time for School	Support for the orphans of a community based organisation in several schools in Kenya including school fees, uniforms and resources.
Homes for orphans	Support for the maintenance and running costs of an orphanage in Kenya.
Education bursary	Funds to provide further education bursaries in Kenya and India
Timothy Project - EBS	Support for the Bible School in India
Timothy Project - PM	Support for the Pulpit Ministries in Nepal to provide training for pastors.

EPAPHRAS TRUST

England & Wales - Charity number 1125989

Accounts

EPAPHRAS TRUST
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022

Registered Charity 1125989

EPAPHRAS TRUST
FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022

Contents	Page
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Balance Sheet	7
Notes to the Accounts	8 - 14

**EPAPHRAS TRUST
TRUSTEES ANNUAL REPORT
YEAR ENDED 31 AUGUST 2022**

The Trustees present their report together with the financial statements for the year ended 31 August 2022.

Objectives

The objectives of the Trust are the advancement of Christianity, the relief of poverty and the advancement of education for the public benefit although not exclusively, but primarily in Ukraine, Nepal, Kenya, India and Uganda. Also to provide management and training input of structures to help develop good practice and oversight.

Summary of Main Activities

India

The objective is to provide support by making grants to the Bible college by enable the extension of the curriculum and to further enhance the quality of accommodation. One of the Trustees will visit to carry out a review of progress and teach students.

Nepal

The objective is to further develop a teaching programme by working alongside Pulpit Ministries who run training workshops to church leaders. It is also working to create a self-sustainability project which could offer grants to cover set up costs for bee keeping.

Ukraine

The objective is to further develop a teaching programme by working alongside Global Vision Ministries, who run short term Bible schools in various cities and alleviate suffering caused by the war.

Kenya

The objective is to partner with a community based Kenyan organisation who are providing care for 51 orphans. This is to be achieved through grants for, but not exclusively, food, education, personal hygiene and housing. The Trust is also looking to provide Church leadership training.

Public Benefit Statement

The Trustees confirm that they have complied with their duty to have regard to the Charity Commission's guidance on public benefit.

Main Achievements

India

The Trustees were able to continue supporting the school and its wider community in several ways. Extra books were provided for the library. We have also been able to provide additional classes including computer studies, sewing and English to widen the skill base of the students. Grants were also made to establish a monthly training and support group for the leaders within the local community. Grants were made for Covid-related matters including purchase of food and hygiene products for some of the neediest in the community.

A grant was made for repairs and general maintenance of the school building.

The ongoing support for the students was maintained, in addition to a grant to fund one post graduate student through nursing college.

**EPAPHRAS TRUST
TRUSTEES ANNUAL REPORT (continued)
YEAR ENDED 31 AUGUST 2022**

Main Achievements (continued)

Kenya

The Trustees continued to provide support to 51 children with holistic care. Funds were provided to enable grains (maize beans and rice) to be bought in bulk, immediately after each harvest, which is when prices are lowest. Suitable storage is available at the orphanage thanks to the improved kitchen facilities. Funding has continued to enable a social worker and two watchmen to be employed at the orphanage: further enhancing the welfare of the children. Additionally, each of the 5 houses has a house mum/widow who cares for the children. The Trustees are pleased to report that funding is now being provided for 18 children to attend secondary school and one in college. This is a major achievement as it is enabling young people to have an education beyond the reach of many children, especially orphans, and even more so for our orphans.

Nepal

The Trustees are pleased that the online Bible school has been able to continue, although due to Covid-19 restrictions this has been a challenge. This has provided much needed training and input for church leaders. The monthly hubs have proven successful although during Covid-19 restrictions this was also more challenging.

UK

Funds have been sent to a Bath-based organisation who care for vulnerable young people and also to a Bath-based food bank.

Ukraine

Following the invasion of Ukraine by Russia, many of our contacts and relationships who knew of our past involvement in Ukraine sent money to Epaphras Trust. Grants were made by the Trustees to a number of churches where we knew the leaders and had past relationships with them. These grants were used to buy food and other necessary items for those most in need.

Future Plans

The Trustees anticipate being able to maintain their support to each of the following areas:

Nepal

To continue supporting the establishment of training hubs and to have input from other groups of teachers to broaden the syllabus still further. This will mean more use of online teaching. We are reviewing the success of the bee-keeping business before further funds are committed.

India

The Trustees will focus on continuing to support the Bible School and as opportunity allows to support the local community through the relationships made by EBS. The charity will provide ongoing support for the Bible School by purchasing equipment as funds and needs arise.

Kenya

Our plan is to focus on raising sufficient funds so that each child resident at the orphanage is able to attend and complete High School education. We plan to work with the Kenyan Board at Otacho Christian Childrens Home to help them maximise the potential of each child.

As travel restrictions are eased following the Covid-19 pandemic, it is anticipated that the Trustee monitoring visits will again take place, to each of the above areas.

EPAPHRAS TRUST
TRUSTEES ANNUAL REPORT (continued)
YEAR ENDED 31 AUGUST 2022

Financial Review

The result for the year was an overall surplus of £11,024. Total reserves at the end of the year amounted to £208,357. After deducting the amount of £140,000 tied up in investments, there remains free reserves of £5,554. Restricted reserves at the year end totalled £62,803.

Reserves Policy

The running costs of the Trust are minimal and the Trustees follow a policy of raising funds before committing any expenditure. The funds held at end of the year will enable the Trust to continue and expand support of many of those activities and projects in which it is involved.

Structure Governance and Management

Governing Document

The Epaphras Trust was formed under a Deed of Trust dated 11 September 2008.

Legal Status

The Trust is constituted as an unincorporated association.

Selection of Trustees

New trustees are appointed by the Board.

Reference and Administration Details

Registration

Epaphras Trust is registered at The Charity Commission. Its registered number is 1125989.

Principal Address

The principal address is 24 Lakeview Lane, Mytchett, Camberley, Surrey, GU16 6HA.

Board of Trustees

The Trustees who served during the year and since the year end are as follows:

Mr Kenneth Hart Chairman
Mr Andrew Dobbins
Mrs Coral Hart
Mr Kenneth Creed
Mr Grant Sheppard
Mr Alan Rogers

Independent Examiner

Mr David Biddel FCA, Newlands Accountancy, 12 The Newlands, Frenchay, Bristol BS16 1NQ.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial Statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & 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 income and expenditure of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping sufficient accounting records that 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/constitution. 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 order of the board of Trustees on 26 June 2023 and signed on its behalf by:

Kenneth Hart
Chairman



**EPAPHRAS TRUST
REPORT OF THE INDEPENDENT EXAMINER
YEAR ENDED 31 AUGUST 2022**

I report to the trustees on my examination of the accounts of Epaphras Trust (the Charity) for the year ended 31 August 2022 which are set out on pages 6 to 14.

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").

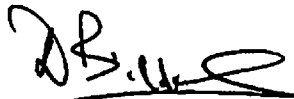
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)b of the Act.

Independent examiner's statement

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

1. the accounting records were not kept in accordance with 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 or 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 to enable a proper understanding of the accounts to be reached.



David Biddel FCA
Newlands Accountancy
12 The Newlands
Frenchay
Bristol BS16 1NQ

26 June 2023

EPAPHRAS TRUST
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income from					
Donations and legacies	2	5,510	106,786	112,296	74,806
Investments		4,983	-	4,983	3,777
Interest		6	-	6	4
Total income		10,499	106,786	117,285	78,587
Expenditure on charitable activities					
Grants	4	12,395	90,403	102,798	75,508
Fundraising expenses		367	-	367	-
Support costs	5	3,026	70	3,096	4,437
Total expenditure		15,788	90,473	106,261	79,945
Net income/(expenditure)		(5,289)	16,313	11,024	(1,358)
Transfer between funds		512	(512)	-	-
Movement for the year		(4,777)	15,801	11,024	(1,358)
Reconciliation of funds					
Total funds brought forward		150,331	47,002	197,333	198,691
Total funds carried forward		145,554	62,803	208,357	197,333

Prior year comparisons are set out in note 3.

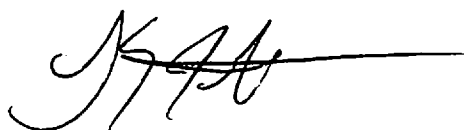
**EPAPHRAS TRUST
BALANCE SHEET
AT 31 AUGUST 2022**

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Fixed assets					
Unquoted Investment		<u>140,000</u>	<u>-</u>	<u>140,000</u>	<u>140,000</u>
Current assets					
Debtors	7	3,620	-	3,620	4,094
Cash at bank and in hand		<u>6,148</u>	<u>62,803</u>	<u>68,951</u>	<u>55,393</u>
		<u>9,768</u>	<u>62,803</u>	<u>72,571</u>	<u>59,487</u>
Creditors					
Amounts falling due within one year	8	(4,214)	-	(4,214)	(2,154)
Net current assets		<u>5,554</u>	<u>62,803</u>	<u>68,357</u>	<u>57,333</u>
Total assets less liabilities		<u>145,554</u>	<u>62,803</u>	<u>208,357</u>	<u>197,333</u>
Funds of the charity					
Unrestricted funds	9	145,554	-	145,554	150,331
Restricted funds		-	62,803	62,803	47,002
		<u>145,554</u>	<u>62,803</u>	<u>208,357</u>	<u>197,333</u>

Approved by the Trustees and signed on their behalf

Kenneth Hart
Chairman

26 June 2023



1. Accounting policies

Basis of preparation

These accounts have been prepared under the historical cost convention and have been prepared in accordance with the Statement of Recommended Practice and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

Going concern

There are no uncertainties affecting the ability of the charity to continue as a going concern.

Income

Income is recognised in the accounts once the charity has become entitled to the funds, it is probable that the income will be received and the value can be reliably measured.

Gift aid receipts

Unless agreed otherwise by donors, gift aid receipts are credited to the same fund as the original donation.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal obligation to pay and the value can be measured with reasonable accuracy.

Foreign currencies

Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction.

Taxation

The charity is exempt from taxation on its charitable activities.

Investments

Unlisted investments are initially valued at cost and subsequently at fair value at the year end unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

EPAPHRAS TRUST
 NOTES TO THE ACCOUNTS
 YEAR ENDED 31 AUGUST 2022

2. Donations and legacies	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2022	2022	2022	2021
	£	£	£	£
Gifts and donations	3,260	94,857	98,117	66,733
Gift aid receivable	<u>2,250</u>	<u>11,929</u>	<u>14,179</u>	<u>8,073</u>
	<u>5,510</u>	<u>106,786</u>	<u>112,296</u>	<u>74,806</u>

3 Comparatives for the statement of financial activities

	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	2021	2021	2021
	£	£	£
Income from			
Donations and legacies	12,265	62,541	74,806
Investments	3,777	-	3,777
Interest	<u>4</u>	<u>-</u>	<u>4</u>
Total	<u>16,046</u>	<u>62,541</u>	<u>78,587</u>
Expenditure on charitable activities			
Grants	20,291	55,217	75,508
Support costs	<u>4,437</u>	<u>-</u>	<u>4,437</u>
Total	<u>24,728</u>	<u>55,217</u>	<u>79,945</u>
Net income/(expenditure)	(8,682)	7,324	(1,358)
Transfer between Funds	3,368	(3,368)	-
Movement for the year	<u>(5,314)</u>	<u>3,956</u>	<u>(1,358)</u>
Total funds brought forward	155,645	43,046	198,691
Total funds carried forward	<u>150,331</u>	<u>47,002</u>	<u>197,333</u>

EPAPHRAS TRUST
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2022

4. Grants	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2022	2022	2022	2021
	£	£	£	£
Grants made to institutions				
Soul Winning Mission	4,639	20,735	25,374	25,916
Otacho Good Hope	6,976	26,446	33,422	36,379
Bath Food Bank	-	2,500	2,500	1,058
Deepak Nepali Pulpit Ministries	-	1,052	1,052	4,830
Genesis Trust - Bath Foodbank	-	-	-	2,000
Food for Madagascar	-	2,500	2,500	-
Nepal - small grants	-	-	-	464
St Michael's Church Stoke Gifford	-	-	-	250
Julian Trust	-	7,500	7,500	2,000
Rwanda Action	-	-	-	300
Bibles for Ukraine	280	-	280	-
Ukraine Relief	-	29,670	29,670	-
Trauma Foundation South West	-	-	-	1,000
Total grants to Institutions	11,895	90,403	102,298	74,197
Grants to individuals	500	-	500	1,011
Total grants paid	12,395	90,403	102,798	75,208
5. Support costs				
	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2022	2022	2022	2021
	£	£	£	£
Travel & accommodation trip costs	-	-	-	1,239
Currency charges	415	70	485	499
Independent examination fee	150	-	150	200
Accounts, bookkeeping & IT costs	655	-	655	664
Advertising & promotional exps	1,021	-	1,021	-
Admin expenses	453	-	453	1,374
Website costs	332	-	332	461
	3,026	70	3,096	4,437

EPAPHRAS TRUST
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2022

6. Remuneration and benefits

There were no staff employed during the current or previous year.

No trustee received any remuneration or benefits in the current or previous year.

Expenses reimbursed to one trustees amounted to £20,903 (2021 two trustees : £3,817).

7. Debtors	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Gift aid receivable	1,166	-	1,166	1,640
Prepayments	<u>2,454</u>	<u>-</u>	<u>2,454</u>	<u>2,454</u>
	<u>3,620</u>	<u>-</u>	<u>3,620</u>	<u>4,094</u>

8. Creditors	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Sundry creditors	-	-	-	1,151
Accruals and income in advance	<u>4,214</u>	<u>-</u>	<u>4,214</u>	<u>1,003</u>
	<u>4,214</u>	<u>-</u>	<u>4,214</u>	<u>2,154</u>

EPAPHRAS TRUST
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2022

9. Movements in funds	At				At
	1 .09.2021	Income	Expenditure	Transfers	31.08.2022
	£	£	£	£	£
Unrestricted funds					
General funds	147,859	2,936	(3,124)	(700)	146,971
Designated funds	2,472	7,563	(12,664)	1,212	(1,417)
	<u>150,331</u>	<u>10,499</u>	<u>(15,788)</u>	<u>512</u>	<u>145,554</u>
Restricted funds					
Food on my plate	2,254	17,651	(12,011)	-	7,894
Time for school	5,115	35,118	(11,255)	3,611	32,589
Homes for orphans	4,779	3,365	(3,254)	(687)	4,203
Education bursary	1,449	-	(912)	-	537
Timothy Project - EBS	7,268	13,283	(16,040)	-	4,511
Timothy Project - PM	5,117	-	(702)	-	4,415
Timothy Project - ACM	-	437	(7)	-	430
Kenya General/OCCH Staff	5,380	-	(2,831)	-	2,549
Ukraine relief	-	30,185	(29,730)	-	455
Other support	3,519	1,747	(1,231)	(3,436)	599
Future projects	12,121	5,000	(12,500)	-	4,621
	<u>47,002</u>	<u>106,786</u>	<u>(90,473)</u>	<u>(512)</u>	<u>62,803</u>
Total funds	<u>197,333</u>	<u>117,285</u>	<u>(106,261)</u>	<u>-</u>	<u>208,357</u>

10. Comparatives for movement in funds

	At				At
	1 .09.2020	Income	Expenditure	Transfers	31.08.2021
	£	£	£	£	£
Unrestricted funds					
General funds	150,726	4,806	(5,813)	(1,860)	147,859
Designated funds	4,919	11,240	(18,915)	5,228	2,472
	<u>155,645</u>	<u>16,046</u>	<u>(24,728)</u>	<u>3,368</u>	<u>150,331</u>
Restricted funds					
Food on my plate	1,081	6,412	(5,239)	-	2,254
Time for school	-	8,899	(5,187)	1,403	5,115
Homes for orphans	1,393	6,500	(1,162)	(1,952)	4,779
Education bursary	231	1,938	(720)	-	1,449
Timothy Project - EBS	-	28,123	(20,254)	(601)	7,268
Timothy Project - PM	7,857	1,494	(4,234)	-	5,117
India/Nepal	-	-	(601)	601	-
Kenya General	8,202	-	-	(2,822)	5,380
Other support	5,803	9,175	(11,462)	3	3,519
Future projects	18,479	-	(6,358)	-	12,121
	<u>43,046</u>	<u>62,541</u>	<u>(55,217)</u>	<u>(3,368)</u>	<u>47,002</u>
Total funds	<u>198,691</u>	<u>78,587</u>	<u>(79,945)</u>	<u>-</u>	<u>197,333</u>

11. Funds

General funds are unrestricted funds which can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds set aside by the trustees to be used for the future support of the Bible School in India and for the projects in Kenya and Nepal.

Restricted funds can only be utilised for the purpose specified by the donor.

Description of restricted funds

Food on my plate	Provision of food for the orphans of a community based organisation in Kenya.
Time for school	Support for the orphans of a community based organisation in several schools in Kenya including school fees, uniforms and resources.
Homes for orphans	Support for the maintenance and running costs of an orphanage in Kenya.
Education bursary	Funds to provide further educational bursaries in Kenya and India.
Timothy Project - EBS	Support for the Bible School in India.
Timothy Project - PM	Support for the Pulpit Ministries in Nepal to provide training for pastors.
Timothy Project - ACM	Provide support and travel costs in India/ Nepal to help Bible Schools and self sustainability projects.
Kenya General/OCCH Staff	Support projects in Kenya funding education initiatives and helping vulnerable children and OCCH staff costs.
Ukraine relief	Support for Ukrainians affected by the war.
Other support	Miscellaneous gifts to alleviate poverty.
Future projects	Funds provided by donors for future activities yet to be specified by the donor and agreed by the trustees.

EPAPHRAS TRUST
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2022

12. Comparatives for net assets

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Fixed assets			
Unquoted Investment	<u>140,000</u>	<u>-</u>	<u>140,000</u>
Current assets			
Debtors	2,794	1,300	4,094
Cash at bank and in hand	<u>9,691</u>	<u>45,702</u>	<u>55,393</u>
	<u>12,485</u>	<u>47,002</u>	<u>59,487</u>
Creditors			
Amounts falling due within one year	(2,154)	-	(2,154)
	<u>10,331</u>	<u>47,002</u>	<u>57,333</u>
Net current assets			
	<u>10,331</u>	<u>47,002</u>	<u>57,333</u>
Total assets less liabilities	<u>150,331</u>	<u>47,002</u>	<u>197,333</u>
Funds of the charity	<u>150,331</u>	<u>47,002</u>	<u>197,333</u>

13. Related parties

Aggregate donations to the charity from trustees and related parties were £35,243.
(2021 : £36,185).

EPAPHRAS TRUST

England & Wales - Charity number 1125989

Accounts

EPAPHRAS TRUST
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021

Registered Charity 1125989

**EPAPHRAS TRUST
FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021**

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Balance Sheet	7
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**EPAPHRAS TRUST
TRUSTEES ANNUAL REPORT
YEAR ENDED 31 AUGUST 2021**

The Trustees present their report together with the financial statements for the year ended 31 August 2021.

Objectives

The objectives of the Trust are the advancement of Christianity, the relief of poverty and the advancement of education for the public benefit although not exclusively, but primarily in Ukraine, Nepal, Kenya, India and Uganda. Also to provide management and training input of structures to help develop good practice and oversight.

Summary of Main Activities

India

The objective is to provide support by making grants to the Bible college by enable the extension of the curriculum and to further enhance the quality of accommodation. One of the Trustees will visit to carry out a review of progress and teach students.

Nepal

The objective is to further develop a teaching programme by working alongside Pulpit Ministries who run training workshops to church leaders. It is also working to create a self-sustainability project which could offer grants to cover set up costs for bee keeping.

Ukraine

The objective is to further develop a teaching programme by working alongside Global Vision Ministries, who run short term Bible schools in various cities.

Kenya

The objective is to partner with a community based Kenyan organisation who are providing care for 51 orphans. This is to be achieved through grants for, but not exclusively, food, education, personal hygiene and housing. The Trust is also looking to provide Church leadership training.

Public Benefit Statement

The Trustees confirm that they have complied with their duty to have regard to the Charity Commission's guidance on public benefit.

Main Achievements

India

The Trustees were able to support the school and its wider community in several ways. Extra books were provided for the library in addition to a grant being made to establish a monthly training and support group for the Church leaders within the local community.

Grants were made for Covid-related matters including purchase of food and hygiene products for some of the neediest in the community during lockdown. A further sum of £2,500 was provided for oxygen cylinders to be used in the local hospital. A grant was made for repairs and general maintenance of the school buildings.

The ongoing support for the students was maintained. In addition, two post graduate students received grants for medical related courses at college.

EPAPHRAS TRUST
TRUSTEES ANNUAL REPORT (continued)
YEAR ENDED 31 AUGUST 2021

Main Achievements (continued)

Kenya

The Trustees continued to provide support to help develop the children with holistic care. Support included providing grants for the completion of the playground and purchase of play equipment which will help to develop the children's growth in many aspects.

Funds were provided to enable grains (maize beans and rice) to be bought in bulk, immediately after each harvest, which is when prices are lowest. Suitable storage is available at the orphanage thanks to the improved kitchen facilities.

Funding has continued to enable a social worker and two watchmen to be employed at the orphanage: further enhancing the welfare of the children.

The Trustees are pleased to report that funding is now being provided for nine children to attend secondary school and one in college.

Nepal

The Trustees are pleased that an online Bible school is running thanks to support given throughout the year. This has provided much needed training and input for Church leaders. Funds were provided to purchase technology, enabling a quality product to be delivered.

The monthly hubs have proven successful although during Covid-19 restrictions this has been more challenging.

Thanks to the success of the initial beehive project, additional funds were supplied to purchase more hives. It is anticipated that the income from the additional honey produced will be sufficient to fully support the eight orphans whom Deepak Basil cares for.

UK

Funds have been sent to an organisation caring for victims of domestic abuse and to a Bath-based food bank.

Future Plans

The Trustees anticipate being able to maintain their support to each of the following areas:

Nepal

To continue supporting the establishment of training hubs and to have input from other groups of teachers to broaden the syllabus still further. This will mean more use of online teaching. In addition the Trustees hope to be able to increase support for the establishment of bee keeping businesses as a way of financing care for orphans. When travel restrictions permit, it is planned that a Trustee visit will be made.

India

The Trustees will focus on continuing to support the Bible School and as opportunity allows to support the local community through the relationships made by EBS. The charity will provide ongoing support for the Bible School by purchasing equipment as funds and needs arise.

Kenya

The Trustees plan to do something to mark the tenth anniversary of Kenya Thriving in 2022, with a focus on education.

The Trustees have a desire to provide funds for a further group of children to go to the High School. There will be approximately 10 children who will be able to start in April 2022 if funds can be raised. It costs approximately £2,500 per child for the full four years. The charity plans to work with the Kenyan board at Otacho to help them maximise the potential of each child.

EPAPHRAS TRUST
TRUSTEES ANNUAL REPORT (continued)
YEAR ENDED 31 AUGUST 2021

Financial Review

The result for the year was an overall shortfall of £1,358. Total reserves at the end of the year amounted to £197,333. After deducting the amount of £140,000 tied up in investments, there remains free reserves of £10,843. Restricted reserves at the year end totalled £46,490.

Reserves Policy

The running costs of the Trust are minimal and the Trustees follow a policy of raising funds before committing any expenditure. The funds held at end of the year will enable the Trust to continue and expand support of many of those activities and projects in which it is involved.

Structure Governance and Management

Governing Document

The Epaphras Trust was formed under a Deed of Trust dated 11 September 2008.

Legal Status

The Trust is constituted as an unincorporated association.

Selection of Trustees

New trustees are appointed by the Board.

Reference and Administration Details

Registration

Epaphras Trust is registered at The Charity Commission. Its registered number is 1125989.

Principal Address

The principal address is 96 Ratcliffe Drive, Stoke Gifford, Bristol BS34 8UB.

Board of Trustees

The Trustees who served during the year and since the year end are as follows:

Mr Kenneth Hart Chairman
Mr Andrew Dobbins
Mrs Coral Hart
Mr Kenneth Creed
Mr Grant Sheppard (appointed 15.3.2021)
Mr Alan Rogers (appointed 15.12.2020)

Independent Examiner

Mr David Biddel FCA, Newlands Accountancy, 12 The Newlands, Frenchay, Bristol BS16 1NQ.

EPAPHRAS TRUST
TRUSTEES ANNUAL REPORT (continued)
YEAR ENDED 31 AUGUST 2021

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial Statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & 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 income and expenditure of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping sufficient accounting records that 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/constitution. 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 order of the board of Trustees on 7 June 2022 and signed on its behalf by:

Kenneth Hart
Chairman



EPAPHRAS TRUST
REPORT OF THE INDEPENDENT EXAMINER
YEAR ENDED 31 AUGUST 2021

I report to the trustees on my examination of the accounts of Epaphras Trust (the Charity) for the year ended 31 August 2021 which are set out on pages 6 to 14.

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 Charity'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

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

1. the accounting records were not kept in accordance with 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 or 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 to enable a proper understanding of the accounts to be reached.

David Biddel FCA
Newlands Accountancy
12 The Newlands
Frenchay
Bristol BS16 1NQ

7 June 2022

EPAPHRAS TRUST
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income from					
Donations and legacies	2	12,265	62,541	74,806	59,406
Investments		3,777	-	3,777	4,795
Interest		4	-	4	26
Total income		16,046	62,541	78,587	64,227
Expenditure on charitable activities					
Grants	4	20,291	55,217	75,508	69,708
Support costs	5	4,437	-	4,437	11,735
Total expenditure		24,728	55,217	79,945	81,443
Net income/(expenditure)		(8,682)	7,324	(1,358)	(17,216)
Transfer between funds		3,368	(3,368)	-	-
Movement for the year		(5,314)	3,956	(1,358)	(17,216)
Reconciliation of funds					
Total funds brought forward		155,645	43,046	198,691	215,907
Total funds carried forward		150,331	47,002	197,333	198,691

Prior year comparisons are set out in note 3.

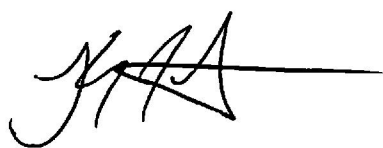
**EPAPHRAS TRUST
BALANCE SHEET
AT 31 AUGUST 2021**

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Fixed assets					
Unquoted Investment		<u>140,000</u>	<u>-</u>	<u>140,000</u>	<u>140,000</u>
Current assets					
Debtors	7	2,794	1,300	4,094	3,619
Cash at bank and in hand		<u>9,691</u>	<u>45,702</u>	<u>55,393</u>	<u>55,507</u>
		<u>12,485</u>	<u>47,002</u>	<u>59,487</u>	<u>59,126</u>
Creditors					
Amounts falling due within one year	8	(2,154)	-	(2,154)	(435)
Net current assets		<u>10,331</u>	<u>47,002</u>	<u>57,333</u>	<u>58,691</u>
Total assets less liabilities		<u>150,331</u>	<u>47,002</u>	<u>197,333</u>	<u>198,691</u>
Funds of the charity					
Unrestricted funds	9	150,331	-	150,331	155,645
Restricted funds		-	47,002	47,002	43,046
		<u>150,331</u>	<u>47,002</u>	<u>197,333</u>	<u>198,691</u>

Approved by the Trustees and signed on their behalf

Kenneth Hart
Chairman

7 June 2022



1. Accounting policies

Basis of preparation

These accounts have been prepared under the historical cost convention and have been prepared in accordance with the Statement of Recommended Practice and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

Going concern

There are no uncertainties affecting the ability of the charity to continue as a going concern.

Income

Income is recognised in the accounts once the charity has become entitled to the funds, it is probable that the income will be received and the value can be reliably measured.

Gift aid receipts

Unless agreed otherwise by donors, gift aid receipts are credited to the same fund as the original donation.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal obligation to pay and the value can be measured with reasonable accuracy.

Foreign currencies

Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction.

Taxation

The charity is exempt from taxation on its charitable activities.

Investments

Unlisted investments are initially valued at cost and subsequently at fair value at the year end unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

EPAPHRAS TRUST
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2021

2. Donations and legacies	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2021	2021	2021	2020
	£	£	£	£
Gifts and donations	10,040	56,693	66,733	50,830
Gift aid receivable	<u>2,225</u>	<u>5,848</u>	<u>8,073</u>	<u>8,576</u>
	<u>12,265</u>	<u>62,541</u>	<u>74,806</u>	<u>59,406</u>

3 Comparatives for the statement of financial activities

	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	2020	2020	2020
	£	£	£
Income from			
Donations and legacies	37,510	21,896	59,406
Investments	4,795	-	4,795
Interest	26	-	26
Total	<u>42,331</u>	<u>21,896</u>	<u>64,227</u>
Expenditure on charitable activities			
Grants	38,847	30,861	69,708
Support costs	<u>4,419</u>	<u>7,316</u>	<u>11,735</u>
Total	<u>43,266</u>	<u>38,177</u>	<u>81,443</u>
Net income/(expenditure)	(935)	(16,281)	(17,216)
Transfer between Funds	5,857	(5,857)	-
Movement for the year	<u>4,922</u>	<u>(22,138)</u>	<u>(17,216)</u>
Total funds brought forward	150,723	65,184	215,907
Total funds carried forward	<u>155,645</u>	<u>43,046</u>	<u>198,691</u>

EPAPHRAS TRUST
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2021

4. Grants	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2021	2021	2021	2020
	£	£	£	£
Grants made to institutions				
Soul Winning Mission	4,340	21,576	25,916	23,856
Otacho Good Hope	14,584	22,095	36,679	34,729
Charities Aid Foundation	-	1,058	1,058	-
Deepak Nepali Pulpit Ministries	15	4,815	4,830	1,925
Genesis Trust - Bath Foodbank	-	2,000	2,000	2,000
International Rescue Committee	-	-	-	500
Nepal - small grants	91	373	464	-
Kenya - small grants	-	-	-	698
St Michael's Church Stoke Gifford	250	-	250	-
Julian Trust	-	2,000	2,000	5,000
Rwanda Action	-	300	300	-
Trauma Foundation South West	-	1,000	1,000	-
Total grants to Institutions	19,280	55,217	74,497	68,708
Grants to individuals	1,011	-	1,011	1,000
Total grants paid	20,291	55,217	75,508	69,708
5. Support costs	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2021	2021	2021	2020
	£	£	£	£
Travel & accommodation trip costs	1,239	-	1,239	8,544
Entertaining on trips	-	-	-	13
Currency charges	499	-	499	418
Independent examination	200	-	200	120
Bookkeeping & IT costs	664	-	664	909
Admin expenses	1,374	-	1,374	203
Website costs	461	-	461	1,528
	4,437	-	4,437	11,735

EPAPHRAS TRUST
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2021

6. Remuneration and benefits

There were no staff employed during the current or previous year.

No trustee received any remuneration or benefits in the current or previous year.
 Expenses reimbursed to two trustees amounted to £3,817 (2020 two trustees : £9,526).

7. Debtors	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Gift aid receivable	340	1,300	1,640	850
Other debtors	-	-	-	315
Prepayments	2,454	-	2,454	2,454
	<u>2,794</u>	<u>1,300</u>	<u>4,094</u>	<u>3,619</u>

8. Creditors	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Sundry creditors	1,151	-	1,151	-
Accruals and income in advance	1,003	-	1,003	435
	<u>2,154</u>	<u>-</u>	<u>2,154</u>	<u>435</u>

EPAPHRAS TRUST
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2021

9. Movements in funds	At				At
	1 .09.2020	Income	Expenditure	Transfers	31.08.2021
	£	£	£	£	£
Unrestricted funds					
General funds	150,726	4,806	(5,813)	(1,860)	147,859
Designated funds	4,919	11,240	(18,915)	5,228	2,472
	<u>155,645</u>	<u>16,046</u>	<u>(24,728)</u>	<u>3,368</u>	<u>150,331</u>
Restricted funds					
Food on my plate	1,081	6,412	(5,239)	-	2,254
Time for school	-	8,899	(5,187)	1,403	5,115
Homes for orphans	1,393	6,500	(1,162)	(1,952)	4,779
Education bursary	231	1,938	(720)	-	1,449
Timothy Project - EBS	-	28,123	(20,254)	(601)	7,268
Timothy Project - PM	7,857	1,494	(4,234)	-	5,117
India/Nepal trip	-	-	(601)	601	-
Kenya General	8,202	-	-	(2,822)	5,380
Other support	5,803	9,175	(11,462)	3	3,519
Future projects	18,479	-	(6,358)	-	12,121
	<u>43,046</u>	<u>62,541</u>	<u>(55,217)</u>	<u>(3,368)</u>	<u>47,002</u>
Total funds	<u>198,691</u>	<u>78,587</u>	<u>(79,945)</u>	<u>-</u>	<u>197,333</u>

10. Comparatives for movement in funds

	At				At
	1 .09.2019	Income	Expenditure	Transfers	31.08.2020
	£	£	£	£	£
Unrestricted funds					
General funds	146,061	26,233	(21,568)	-	150,726
Designated funds	4,662	16,098	(21,698)	5,857	4,919
	<u>150,723</u>	<u>42,331</u>	<u>(43,266)</u>	<u>5,857</u>	<u>155,645</u>
Restricted funds					
Food on my plate	1,193	2,630	(3,742)	1,000	1,081
Time for school	(122)	-	-	122	-
Homes for orphans	(69)	8,230	(6,768)	-	1,393
Education bursary	500	750	(535)	(484)	231
Timothy Project - EBS	-	3,750	(6,500)	2,750	-
Timothy Project - PM	-	3,625	(1,643)	5,875	7,857
India/Nepal	8,000	-	(8,000)	-	-
Kenya General	15,288	-	(2,086)	(5,000)	8,202
Other support	4,365	2,911	(1,403)	(70)	5,803
Future projects	36,029	-	(7,500)	(10,050)	18,479
	<u>65,184</u>	<u>21,896</u>	<u>(38,177)</u>	<u>(5,857)</u>	<u>43,046</u>
Total funds	<u>215,907</u>	<u>64,227</u>	<u>(81,443)</u>	<u>-</u>	<u>198,691</u>

11. Funds

General funds are unrestricted funds which can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds set aside by the trustees to be used for the future support of the Bible School in India and for the projects in Kenya and Nepal.

Restricted funds can only be utilised for the purpose specified by the donor.

Description of restricted funds

Food on my plate	Provision of food for the orphans of a community based organisation in Kenya.
Time for school	Support for the orphans of a community based organisation in several schools in Kenya including school fees, uniforms and resources.
Homes for orphans	Support for the maintenance and running costs of an orphanage in Kenya.
Education bursary	Funds to provide further educational bursaries in Kenya and India.
Timothy Project - EBS	Support for the Bible School in India.
Timothy Project - PM	Support for the Pulpit Ministries in Nepal to provide training for pastors.
India/ Nepal	Provide support and travel costs in India/ Nepal to help Bible Schools and self sustainability projects.
Kenya General/OCCH Staff	Support projects in Kenya funding education initiatives and helping vulnerable children and OCCH staff costs.
Other support	Miscellaneous gifts to alleviate poverty.
Future projects	Funds provided by donors for future activities yet to be specified by the donor and agreed by the trustees.

EPAPHRAS TRUST
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2021

12. Comparatives for net assets

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Fixed assets			
Unquoted Investment	<u>140,000</u>	<u>-</u>	<u>140,000</u>
Current assets			
Debtors	3,569	50	3,619
Cash at bank and in hand	<u>12,511</u>	<u>42,996</u>	<u>55,507</u>
	<u>16,080</u>	<u>43,046</u>	<u>59,126</u>
Creditors			
Amounts falling due within one year	(435)	-	(435)
Net current assets	<u>15,645</u>	<u>43,046</u>	<u>58,691</u>
Total assets less liabilities	<u>155,645</u>	<u>43,046</u>	<u>198,691</u>
Funds of the charity	<u>155,645</u>	<u>43,046</u>	<u>198,691</u>

13. Related parties

Aggregate donations to the charity from trustees and related parties were £36,185.
(2020 : £55,700).

EPAPHRAS TRUST

England & Wales - Charity number 1125989

Accounts

EPAPHRAS TRUST
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2020

Registered Charity 1125989

EPAPHRAS TRUST
FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2020

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**EPAPHRAS TRUST
TRUSTEES ANNUAL REPORT
YEAR ENDED 31 AUGUST 2020**

The Trustees present their report together with the financial statements for the year ended 31 August 2020.

Objectives

The objectives of the Trust are the advancement of Christianity, the relief of poverty and the advancement of education for the public benefit although not exclusively, but primarily in Ukraine, Nepal, Kenya, India and Uganda. Also to provide management and training input of structures to help develop good practice and oversight.

Summary of Main Activities

India

The objective is to provide support by making grants to the Bible college by enable the extension of the curriculum and to further enhance the quality of accommodation. One of the Trustees will visit to carry out a review of progress and teach students.

Nepal

The objective is to further develop a teaching programme by working alongside Pulpit Ministries who run training workshops to church leaders. It is also working to create a self-sustainability project which could offer grants to cover set up costs for bee keeping.

Ukraine

The objective is to further develop a teaching programme by working alongside Global Vision Ministries, who run short term Bible schools in various cities.

Kenya

The objective is to partner with a community based Kenyan organisation who are providing care for 51 orphans. This is to be achieved through grants for, but not exclusively, food, education, personal hygiene and housing. The Trust is also looking to provide Church leadership training.

Public Benefit Statement

The Trustees confirm that they have complied with their duty to have regard to the Charity Commission's guidance on public benefit.

Main Achievements

India

The Trust has continued its support of the Bible School in providing grants to operate the curriculum and continue increasing the care and facilities for the 50 students. The new accommodation block is allowing the students to continue to thrive and flourish. Grants have also been made to assist students to further develop via a post graduate scheme.

EPAPHRAS TRUST
TRUSTEES ANNUAL REPORT (continued)
YEAR ENDED 31 AUGUST 2020

Main Achievements (continued)

India (Continued)

The impact of Covid-19 has been the closure of the Bible School due to lockdown restrictions. Thirty students returned to their homes but twenty have had to remain on campus. They have been offered a short six-month course, plus the opportunity to learn practical skills and computer studies.

Kenya

The Trust continued to provide grants to its partner organisation to support for the 51 vulnerable children whom they care for. Grants have also been made to improve the water harvesting system in addition to the building of a new kitchen facilities at the orphanage. Grants have also been made to provide secondary education for a number of orphans. The impact of Covid-19 has been the closure of the schools.

Nepal

The impact of Covid-19 prevented the delivery of in person leadership training to Church leaders. An on-line system of training is being developed.

UK

The Trust provided support for a small number of organisations including local food banks.

Other

A grant was provided to the International Rescue Committee.

Future Plans

The Trustees remain encouraged at the positive differences that the Trust has been able to achieve through its activities.

With the ongoing support of its donors, the Trustees aim to continue to make a difference to people's lives through the continued involvement in existing projects while carefully considering other opportunities which may arise which fulfil the objects of the Trust.

The impact of COVID-19 is not significant on the activities of Epaphras Trust as there are no paid staff and it does not actively raise funds. As at June 2021 the Trustees do not feel the charity's reserves will be impacted. The administration and running of the charity is undertaken by the Trustees and as such is not dependent on volunteers to fill this role. The objects and services of the charity will continue at their current level, if current regular donations are maintained.

The two main areas of support are in India and Kenya. The charity sent a "one-off" gift to help the mission in Purnia to feed 100 families in their local community, as part of the Indian government plea for help. As many of the students had left the campus to return home, it is likely the financial commitment will reduce over the next few months. In Kenya additional funds have been sent to buy extra beds and mattresses so that social distancing can be maintained at the orphanage. It is anticipated that the organisation the charity supports will face a very challenging time coping with Coronavirus.

In summary the Trustees do not see any major challenges to Epaphras Trust being able to maintain its ongoing role for all its beneficiaries.

EPAPHRAS TRUST

TRUSTEES ANNUAL REPORT (continued)

YEAR ENDED 31 AUGUST 2020

Financial Review

The result for the year was an overall shortfall of £17,216. Total reserves at the end of the year amounted to £198,691. After deducting the amount of £140,000 tied up in investments, there remains free reserves of £15,645. Restricted reserves at the year end totalled £43,046

Reserves Policy

The running costs of the Trust are minimal and the Trustees follow a policy of raising funds before committing any expenditure. The funds held at end of the year will enable the Trust to continue and expand support of many of those activities and projects in which it is involved.

Structure Governance and Management

Governing Document

The Epaphras Trust was formed under a Deed of Trust dated 11 September 2008.

Legal Status

The Trust is constituted as an unincorporated association.

Selection of Trustees

New trustees are appointed by the Board.

Reference and Administration Details

Registration

Epaphras Trust is registered at The Charity Commission. Its registered number is 1125989.

Principal Address

The principal address is 96 Ratcliffe Drive, Stoke Gifford, Bristol BS34 8UB.

Board of Trustees

The Trustees who served during the year and since the year end are as follows:

Mr Kenneth Hart Chairman
Mr Andrew Dobbins
Mrs Coral Hart
Mr Kenneth Creed

Independent Examiner

Mr David Biddel FCA, Newlands Accountancy, 12 The Newlands, Frenchay, Bristol BS16 1NQ.

EPAPHRAS TRUST

TRUSTEES ANNUAL REPORT (continued)

YEAR ENDED 31 AUGUST 2020

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial Statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

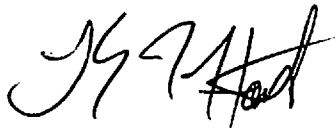
The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping sufficient accounting records that 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/constitution. 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 order of the board of Trustees on 28th June 2021 and signed on its behalf by:

Kenneth Hart
Chairman



**EPAPHRAS TRUST
REPORT OF THE INDEPENDENT EXAMINER
YEAR ENDED 31 AUGUST 2020**

I report to the trustees on my examination of the accounts of Epaphras Trust (the Charity) for the year ended 31 August 2020 which are set out on pages 6 to 14.

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 Charity'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

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

1. the accounting records were not kept in accordance with 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 or 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 to enable a proper understanding of the accounts to be reached.



David Biddel FCA
Newlands Accountancy
12 The Newlands
Frenchay
Bristol BS16 1NQ

28 June 2021

EPAPHRAS TRUST
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 AUGUST 2020

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Income from					
Donations and legacies	2	37,510	21,896	59,406	75,176
Investments		4,795	-	4,795	5,250
Interest		26	-	26	31
Total income		42,331	21,896	64,227	80,457
Expenditure on charitable activities					
Grants	4	38,847	30,861	69,708	75,156
Support costs	5	4,419	7,316	11,735	16,327
Total expenditure		43,266	38,177	81,443	91,483
Net income/(expenditure)		(935)	(16,281)	(17,216)	(11,026)
Transfer between funds		5,857	(5,857)	-	-
Movement for the year		4,922	(22,138)	(17,216)	(11,026)
Reconciliation of funds					
Total funds brought forward		150,723	65,184	215,907	226,933
Total funds carried forward		155,645	43,046	198,691	215,907

Prior year comparisons are set out in note 3.

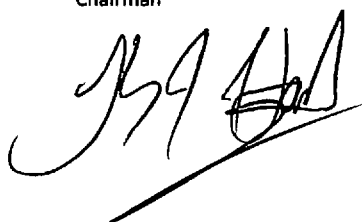
**EPAPHRAS TRUST
BALANCE SHEET
AT 31 AUGUST 2020**

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Fixed assets					
Unquoted Investment		<u>140,000</u>	<u>-</u>	<u>140,000</u>	<u>140,000</u>
Current assets					
Debtors	7	3,569	50	3,619	2,346
Cash at bank and in hand		<u>12,511</u>	<u>42,996</u>	<u>55,507</u>	<u>74,219</u>
		<u>16,080</u>	<u>43,046</u>	<u>59,126</u>	<u>76,565</u>
Creditors					
Amounts falling due within one year	8	(435)	-	(435)	(658)
Net current assets		<u>15,645</u>	<u>43,046</u>	<u>58,691</u>	<u>75,907</u>
Total assets less liabilities		<u>155,645</u>	<u>43,046</u>	<u>198,691</u>	<u>215,907</u>
Funds of the charity					
Unrestricted funds	9	155,645	-	155,645	150,723
Restricted funds		-	43,046	43,046	65,184
		<u>155,645</u>	<u>43,046</u>	<u>198,691</u>	<u>215,907</u>

Approved by the Trustees and signed on their behalf

Kenneth Hart
Chairman

28th June 2021



1. Accounting policies

Basis of preparation

These accounts have been prepared under the historical cost convention and have been prepared in accordance with the Statement of Recommended Practice and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

Going concern

There are no uncertainties affecting the ability of the charity to continue as a going concern.

Income

Income is recognised in the accounts once the charity has become entitled to the funds, it is probable that the income will be received and the value can be reliably measured.

Gift aid receipts

Unless agreed otherwise by donors, gift aid receipts are credited to the same fund as the original donation.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal obligation to pay and the value can be measured with reasonable accuracy.

Foreign currencies

Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction.

Taxation

The charity is exempt from taxation on its charitable activities.

Investments

Unlisted investments are initially valued at cost and subsequently at fair value at the year end unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

EPAPHRAS TRUST
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2020

2. Donations and legacies	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2020	2020	2020	2019
	£	£	£	£
Gifts and donations	30,356	20,474	50,830	62,504
Gift aid receivable	7,154	1,422	8,576	12,672
	<u>37,510</u>	<u>21,896</u>	<u>59,406</u>	<u>75,176</u>

3 Comparatives for the statement of financial activities

	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	2019	2019	2019
	£	£	£
Income from			
Donations and legacies	40,307	34,869	75,176
Investments	5,250	-	5,250
Interest	31	-	31
Total	<u>45,588</u>	<u>34,869</u>	<u>80,457</u>
Expenditure on charitable activities			
Grants	28,744	46,412	75,156
Support costs	15,891	436	16,327
Total	<u>44,635</u>	<u>46,848</u>	<u>91,483</u>
Net income/(expenditure)	953	(11,979)	(11,026)
Transfer between Funds	6,831	(6,831)	-
Movement for the year	<u>7,784</u>	<u>(18,810)</u>	<u>(11,026)</u>
Total funds brought forward	142,939	83,994	226,933
Total funds carried forward	<u>150,723</u>	<u>65,184</u>	<u>215,907</u>

**EPAPHRAS TRUST
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2020**

4. Grants	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2020	2020	2020	2019
	£	£	£	£
Grants made to Institutions				
Soul Winning Mission	17,296	6,560	23,856	24,407
Otacho Good Hope	19,807	14,922	34,729	8,644
Otacho School	-	-	-	9,805
Pentecostal Assemblies of God	-	-	-	868
Deepak Nepali Pulpit Ministries	1,000	925	1,925	-
Genesis Trust - Bath Foodbank	-	2,000	2,000	-
International Rescue Committee	-	500	500	-
Kenya - small grants	-	698	698	-
Guardian Christmas appeal	-	-	-	10,000
Julian Trust	-	5,000	5,000	10,000
Martha's Vineyard Community	-	-	-	5,000
Woodland Trust	-	-	-	5,205
Total grants to Institutions	38,103	30,605	68,708	73,929
Grants to individuals	744	256	1,000	1,227
Total grants paid	38,847	30,861	69,708	75,156
5. Support costs	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2020	2020	2020	2019
	£	£	£	£
Travel & accommodation trip costs	1,228	7,316	8,544	10,914
Entertaining on trips	13	-	13	112
Currency charges	418	-	418	323
Independent examination	120	-	120	350
Bookkeeping & IT costs	909	-	909	144
Admin expenses	203	-	203	183
Website costs	1,528	-	1,528	1,160
Other professional fees	-	-	-	3,141
	4,419	7,316	11,735	16,327

**EPAPHRAS TRUST
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2020**

6. Remuneration and benefits

There were no staff employed during the current or previous year.

No trustee received any remuneration or benefits in the current or previous year.
Expenses reimbursed to two trustees amounted to £9,526 (2019 two trustees : £10,806).

7. Debtors	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Gift aid receivable	800	50	850	1,033
Other debtors	315	-	315	1,313
Prepayments	2,454	-	2,454	-
	<u>3,569</u>	<u>50</u>	<u>3,619</u>	<u>2,346</u>

8. Creditors	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Sundry creditors	-	-	-	258
Accruals	435	-	435	400
	<u>435</u>	<u>-</u>	<u>435</u>	<u>658</u>

EPAPHRAS TRUST
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2020

9. Movements in funds	At				At
	1 .09.2019	Income	Expenditure	Transfers	31.08.2020
	£	£	£	£	£
Unrestricted funds					
General funds	146,061	26,233	(21,568)	-	150,726
Designated funds	4,662	16,098	(21,698)	5,857	4,919
	<u>150,723</u>	<u>42,331</u>	<u>(43,266)</u>	<u>5,857</u>	<u>155,645</u>
Restricted funds					
Food on my plate	1,193	2,630	(3,742)	1,000	1,081
Time for school	(122)	-	-	122	-
Homes for orphans	(69)	8,230	(6,768)	-	1,393
Education bursary	500	750	(535)	(484)	231
Timothy Project - EBS	-	3,750	(6,500)	2,750	-
Timothy Project - PM	-	3,625	(1,643)	5,875	7,857
India/Nepal trip	8,000	-	(8,000)	-	-
Kenya General	15,288	-	(2,086)	(5,000)	8,202
Other support	4,365	2,911	(1,403)	(70)	5,803
Future projects	36,029	-	(7,500)	(10,050)	18,479
	<u>65,184</u>	<u>21,896</u>	<u>(38,177)</u>	<u>(5,857)</u>	<u>43,046</u>
Total funds	<u>215,907</u>	<u>64,227</u>	<u>(81,443)</u>	<u>-</u>	<u>198,691</u>

10. Comparatives for movement in funds

	At				At
	1 .09.2018	Income	Expenditure	Transfers	31.08.2019
	£	£	£	£	£
Unrestricted funds					
General funds	138,452	34,201	(33,423)	6,831	146,061
Designated funds	4,487	11,387	(11,212)	-	4,662
	<u>142,939</u>	<u>45,588</u>	<u>(44,635)</u>	<u>6,831</u>	<u>150,723</u>
Restricted funds					
Accommodation	3,597	-	(3,597)	-	-
Food on my plate	428	2,598	(1,833)	-	1,193
Time for school	168	792	(1,082)	-	(122)
Mobile clinic	-	-	-	-	-
Homes for orphans	59	1,587	(1,715)	-	(69)
Education bursary	1,000	-	(500)	-	500
Timothy Project	-	3,750	(3,750)	-	-
India/Nepal	-	-	-	8,000	8,000
Kenya General	17	5,768	(497)	10,000	15,288
Other support	3,055	1,043	267	-	4,365
Future projects	75,670	19,331	(34,141)	(24,831)	36,029
	<u>83,994</u>	<u>34,869</u>	<u>(46,848)</u>	<u>(6,831)</u>	<u>65,184</u>
Total funds	<u>226,933</u>	<u>80,457</u>	<u>(91,483)</u>	<u>-</u>	<u>215,907</u>

11. Funds

General funds are unrestricted funds which can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds set aside by the trustees to be used for the future support of the Bible School in India and for the projects in Kenya and Nepal.

Restricted funds can only be utilised for the purpose specified by the donor.

Description of restricted funds

Food on my plate	Provision of food for the orphans of a community based organisation in Kenya.
Time for school	Support for the orphans of a community based organisation in several schools in Kenya including school fees, uniforms and resources.
Homes for orphans	Support for the maintenance and running costs of an orphanage in Kenya.
Education bursary	Funds to provide further educational bursaries in Kenya and India.
Timothy Project - EBS	Support for the Bible School in India.
Timothy Project - PM	Support for the Pulpit Ministries in Nepal to provide training for pastors.
India/ Nepal	Provide support and travel costs in India/ Nepal to help Bible Schools and self sustainability projects.
Kenya General	Support projects in Kenya funding education initiatives and helping vulnerable children.
Other support	Miscellaneous gifts to alleviate poverty.
Future projects	Funds provided by donors for future activities yet to be specified by the donor and agreed by the trustees.

EPAPHRAS TRUST
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2020

12. Comparatives for net assets

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
Fixed assets			
Unquoted Investment	<u>140,000</u>	<u>-</u>	<u>140,000</u>
Current assets			
Debtors	2,346	-	2,346
Cash at bank and in hand	<u>9,035</u>	<u>65,184</u>	<u>74,219</u>
	<u>11,381</u>	<u>65,184</u>	<u>76,565</u>
Creditors			
Amounts falling due within one year	(658)	-	(658)
Net current assets	<u>10,723</u>	<u>65,184</u>	<u>75,907</u>
Total assets less liabilities	<u>150,723</u>	<u>65,184</u>	<u>215,907</u>
Funds of the charity	<u>150,723</u>	<u>65,184</u>	<u>215,907</u>

13. Related parties

Aggregate donations to the charity from trustees and related parties were £55,700.
(2019 : £37,304).