

CALEB 14:24 MINISTRIES

England & Wales · Charity number 1137692

Details

Other names	CALEB MINISTRIES
Status	Registered
Legal form	CIO
Registered	2010-08-31
Register	View on the Charity Commission register

Contact

Address	Brooklyn Brookfield Estate Ynysybwl Pontypridd CF37 3HD
Phone	01443268123
Email	admin@caleb.org.uk
Website	www.caleb.org.uk

Activities

Objects: TO ADVANCE THE CHRISTIAN RELIGION FOR THE BENEFIT OF THE PUBLIC, IN PARTICULAR BUT NOT EXCLUSIVELY, BY PROMOTING PHYSICAL, EMOTIONAL AND SPIRITUAL WELL-BEING FOR THE BENEFIT OF THE PUBLIC AND BY PROVIDING CHRISTIAN TEACHING, ADVICE AND GUIDANCE

Activities: Leadership development activities across all sectors and broadly christian organizations helping equip and train leaders for service within those organizations and across the communities they serve. Delivering training programs and organizational development consultancies

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Religious Activities, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL.
- India
- South Africa
- Tanzania
- Uganda
- Zambia
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£15,742	£17,889	-	-
2024-03-31	£18,612	£21,481	-	-
2023-03-31	£33,074	£33,106	-	-
2022-03-31	£15,797	£21,050	-	-
2021-03-31	£23,821	£19,925	-	-

Trustees

Name	Role	Appointed
John Theuns	Chair	2020-02-01
Martin Allen		
REV KENNETH WILLIAM ALFRED IVESON DIP TH		2013-09-29
Rev GARY SPENCER		
Sian Wyn Rees		2020-09-07
Timothy-John Oliver		2020-09-07

CALEB 14:24 MINISTRIES

England & Wales - Charity number 1137692

Accounts

Caleb 14:24 Ministries
Charitable Incorporated Organisation (CIO)

**TRUSTEES UNAUDITED ANNUAL REPORT AND ACCOUNTS FOR
THE YEAR ENDED 31 MARCH 2025**

Registered Charity Number 1137692

CONTENTS

	Page
1. Reference and Administrative Information	1
2. Exemptions from Disclosure	1
3. Structure Governance and Management	1
4. Objectives and Activities	2
5. Achievements and Performance	2
6. Plans for Future Periods	3
7. Financial Review	3
8. Reserves Policy	4
9. Funds held as custodian trustee on behalf of others	4
10. Statement of Trustees Responsibilities	4
11. Declaration	4
Independent Examiner's Report	5
Financial Statements	6
Balance Sheet	7
Notes to the Accounts	8-11

TRUSTEES' ANNUAL REPORT

The trustees present their report for the period 1st April 2023 to 31st March 2025. The financial statements for the same period are appended. The trustees have adopted the provisions of the Charities Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in October 2019.

1 Reference and Administrative Information

Registered Charity Name: Caleb 14:24 Ministries
Working Names: Caleb; Caleb Ministries
Charity Registration Number: 1137692
Address of Principal Office for Charity: Brookllyn, Brookfield Estate
Ynysybwl
Pontypridd
CF37 3HD

Website Address: caleb.org.uk

Trustees: Mr John Theuns Chair
Rev Gary Spencer
Rev Martin Allen
Rev Kenneth Iverson
Rev Robert Burns
Ms Sian Rees
Mr Tim Oliver

Bank: Lloyds Bank plc
5 Market Street
Pontypridd
CF37 2TF

Independent Examiner: Nick Davis ACA
33 Ty Draw Road
Penylan
Cardiff
CF24 5HB

2 Exemptions from Disclosure

No exemptions from disclosure have been applied.

3 Structure, Governance and Management

Caleb 14:24 Ministries started in November 2005 without a formal structure. On the 4th March 2010 a Registered Company Limited by Guarantee was set up. In the April of 2010 application was made for charitable status and following amendments to its memorandum and articles (the governing documents) in July 2010 Caleb 14:24 Ministries became a registered Charity on 31st August 2010.

In August 2020 Caleb 14:24 Ministries converted from a Charitable Company to a Charitable Incorporated Organisation (CIO) and the registered company was closed with Companies House.

The activities of Caleb 14:24 Ministries are governed by a constitution which is based on the Charity Commission model document for a charity whose only voting members are the charity trustees together with relevant policies.

Trustees are appointed in accordance with the governing documents and full account of their relevant individual skills, knowledge and experience is sought when needed. Whenever new trustees are sought or requests from individuals to join the board comes to its attention all relevant references are sought and given due consideration prior to any new appointments.

While the charity does not employ staff directly, one of the seven trustees has been paid on a monthly basis for the delivery of charitable services, with levels of remuneration set by the other trustees.

Trustee Board meetings are held at least twice per year and policies are regularly reviewed. Matters relating to finances, legal status and charitable status are tabled by trustees and minutes taken.

It is not considered that the charity is exposed to major risks but this is continually reviewed and should any such be identified, mitigating procedures will be devised and implemented.

4 Objectives and Activities

The charity's purposes are as set out in the objects as included within the Constitution:

To advance the Christian religion for the benefit of the public, in particular but not exclusively, by promoting physical, emotional and spiritual well-being for the benefit of the public and by providing Christian teaching, advice and guidance.

The activities through which these objectives will be achieved are:

- The provision of Christian teaching, advice, guidance, counselling and the training and support of leaders to equip the Church for Christian service in the wider community.
- A previous long term aim had been to acquire a large, rural premises in South Wales to serve as a Christian retreat centre/campus from which to carry out the above objects. The trustees have now agreed that this aim is no longer feasible

5 Achievements and Performance

Key achievements during the year were as follows:

- Completed accredited Level 3 courses in Christian Leadership with groups of people from across the world via our online distance learning facility.
- Made 2 separate visits to our partner representatives. The first trip was to South Africa, Eswatini and Zambia in April 2024 to encourage and strengthen relationships and generate further interest.
- The second visit was to Gulu in Uganda in March 2025. We are developing a working relationship with Gulu Mission – an educational and humanitarian aid organisation. They now wish to expand their offering to include a leadership training arm and have asked us to become their provider. Founding directors, Steve and Helen Lock from the UK will be moving there in 2026 on a permanent basis. Part of their mandate will be to facilitate the delivery of the Caleb Leadership Development Course to the many local and regional pastors and leaders they work with. The Ugandan government are bringing in new laws which requires all untrained pastors (of which there are thousands) to pursue and obtain a qualification in Christian Leadership and Theology. We feel that the Caleb leadership and the Kings Cross Theology courses will provide this for them.
- Continued online Zoom tutorials for the 2-year accredited Level 3 course in Christian Leadership with a number of students from the UK, Uganda and South Africa.
- Maintained the partnership with Kings Cross Training in Johannesburg, South Africa, via oversight Zoom sessions, making valuable input into their Christian training activities.

- Continued to train students from America with our partner organisation, Missional Links Wales, enabling them to acquire a qualification in Christian Leadership.
- Continued to work with AIM to endeavour to re-establish the accredited qualification status of our course that is pursued by both our UK students and those from overseas.
- Carried out church consultancy work in Wales with 5 churches and their leaders on a monthly basis to improve their ability to engage with one another as teams and reach their communities with acts of compassion effectively.
- Produced monthly Prayer Letters and an End of Year Newsletter.
- Counselling many people who were in need on a 1:1 basis, bringing hope and inner freedom.

6 Plans for Future Periods

- To continue our work as described above in Wales, England, South Africa, Zambia, Uganda and Cameroon through Zoom sessions and in-person visits.
- Actively promote our British qualifications in Christian Leadership in the UK and overseas and thus help more effectively the people in their communities. This will enable them to pursue higher education. In turn, this may enable them to access employment opportunities from which they might otherwise be excluded.
- To continue collaborating with other Christian training organisations – especially Kings Cross Training - that offer different Christian qualifications with a view to combining our courses into a Diploma in Christian Leadership at Level 4.
- Plan and implement our first international conference involving our partner Kings Cross Ministries in Johannesburg, South Africa in September 2025.
- Pursue the possibility to develop more in-person courses for both those interested in the CLDC and our short course offers.
- The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

7 Financial Review

Income for the year was £15,742 made up from donations and grants (£13,445) and charitable activities (£2,297).

Expenditure for the year was £17,889 on delivering training courses and providing assistance to our African partners.

The result for the year was a deficit of £2,147 This has further reduced the funds carried forward. These still need to be monitored to ensure that they remain at an acceptable level.

Income has reduced significantly, largely due to a reduction in grant income for activities in Africa and no large UK events in the year.

Expenditure has also reduced significantly due to a reduction in project work in Africa and not staging any UK events in the year.

Trustees will monitor the financial performance of the charity in the coming year to ensure that total funds remain positive, by controlling expenditure should income not increase to the higher levels received in previous years.

8 Reserves Policy

The charity does not operate a formal reserves policy as the only significant recurring overhead costs are payments for services rendered in delivering the charitable activities and

a commitment has been given by one of the trustees to cover any potential shortfall up to a limit of £5,000. The trustees, therefore, do not consider it necessary to retain specific reserves.

The charity tries to hold unrestricted reserves, not designated for a specific use where possible, to enable a greater level of discretion for funding charitable activities. However, where donors give specific instructions for the use of their gift or where grants are received to fund specific projects, the charity will hold these donations as restricted funds. There is no minimum cash reserves target, but the aim is to act cautiously and maintain a cash balance that would enable at least the coverage of any short-term liabilities, satisfaction of any statutory requirements in terms of employment and contract obligations and ensuring the possibility of a responsible and managed exit from any projects, should funding cease.

9 Funds held as custodian trustee on behalf of others

The charity holds no funds as custodian trustee on behalf of others.

10 Statement of Trustee's Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales, the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles of the Charity SORP
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Companies Act 2006 and the provisions of the Articles of Association. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the provision and detection of fraud and other irregularities.

11 Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the trustees:



John Theuns (Chair of Trustees)

Date: 28/01/2026

INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED ACCOUNTS OF CALEB 14:24 MINISTRIES

I report on the accounts of the Charitable Incorporated Organization for the year ended 31 March 2025 set out on pages 6 to 11.

Respective responsibilities of trustees and independent examiner

The CIO's trustees are responsible for the preparation of the accounts.

The CIO's trustees consider that an audit is not required for the year under section 144 of the Charities Act 2011 (The Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act.
- To follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. Which gives me reasonable cause to believe that in, any material respect, the requirements:
 - To keep accounting records in accordance with section 130 of the Charities Act; and
 - To prepare records which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Nick Davis ACA
Independent examiner
33 Ty Draw Road
Penylan
Cardiff
CF24 5HB

Date: 28/01/2026

FINANCIAL STATEMENTS

Statement of Financial Activities (including income and expenditure account) For the Year Ended 31 March 2025

	Notes	Unrestricted 12 Months to Mar 2025 £	Restricted 12 Months to Mar 2025 £	Total 12 Months to Mar 2025 £	Total 12 Months to Mar 2024 £
Intangible Assets					
Donations and Grants		12,345	1,100	13,445	16,273
Charitable activities		2,297	-	2,297	2,340
Total Income	4	14,642	1,100	15,742	18,613
Expenditure on:					
Charitable activities		15,627	2,262	17,889	21,481
Total Expenditure	5	15,627	2,262	17,889	21,481
Net (expenditure)/income		(985)	(1,162)	(2,147)	(2,868)
Other recognised (losses)/gains		-	-	-	-
Net Movement in Funds	9	(985)	(1,162)	(2,147)	(2,868)
Total funds brought forward as previously stated		1,924	2,848	4,772	7,640
Total funds carried forward		939	1,686	2,625	4,772

**Balance Sheet
at 31 March 2025**

	Notes	2,025	2,024
		£	£
Fixed assets			
Tangible assets		-	-
Intangible Assets		-	990
Total fixed assets	6	-	990
Current assets			
Debtors	7	1,117	1,618
Cash at bank and in hand		2,508	2,892
		3,625	4,510
Creditors: Amounts falling due within one year	8	(1,000)	(728)
Net current assets		2,625	3,782
Total assets less current liabilities		2,625	4,772
Net assets		2,625	4,772
Represented by:			
Unrestricted funds		939	1,924
Restricted funds		1,686	2,848
Total funds		2,625	4,772

Approved by the board of trustees:



John Theuns (Chair of Trustees)

Date: 28/01/2026

Notes to the Accounts for the year ended 31 March 2025

1 Basis of Preparation

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items recognised at cost or transaction value otherwise stated in the relevant note(s) to the accounts.

The accounts have been prepared in accordance with

- The Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014,
- and with the Charities Act 2011

These accounts have been prepared on a going concern basis which the trustees continue to believe is appropriate

1.2 Change in basis of accounting

There has been no change to the accounting policies since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years

2 Accounting Policies

2.1 Income

2.1.1 *Recognition of incoming resources*

All Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

2.1.2 *Incoming resources with related expenditure*

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

2.1.3 *Grants*

Grants are recognised as income when they are received provided conditions for receipt have been complied with, unless they relate to a specific future period in which case they are deferred.

2.1.4 *Donated services and facilities*

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the services or facility received.

2.1.5 *Volunteer Help*

The charity relies on considerable volunteer help to enable it to function effectively but the value of such help received is not included in the accounts.

2.1.6 *Investment Income*

This is included in the accounts when receivable.

2.2 Expenditure and Liabilities

2.2.1 *Liability recognition:*

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates

2.2.2 *Raising Funds*

Represents expenditure incurred in motivating the individual supporters, trusts and other organisations to contribute to the work of the charity.

2.2.3 *Charitable activities*

Represents those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them.

2.2.4 *Governance costs*

Represents those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs of preparation and examination of statutory accounts and costs linked to the strategic management of the charity.

All costs including support costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on the basis of an estimate of the proportion of time spent by staff on the activity.

2.2.5 *Support costs*

Are those costs which do not in themselves constitute an activity; instead they enable output creating activities to be undertaken. This cost category includes the central or regional office functions such as general management, human resources and payroll administration, budgeting and accounting, and information technology.

2.3 Fund accounting

The charity maintains various types of funds as follows:

2.3.1 *General unrestricted funds*

Represent income which can be used in accordance with the charitable objects at the discretion of the trustees.

2.3.2 *Designated funds*

Represent income set aside by the trustees out of general unrestricted funds for specific future purposes or projects.

2.3.3 *Restricted funds*

Represent income to be used in accordance with specific restrictions imposed by donors or which has been raised by the charity for particular purposes.

2.4 Fixed Assets and depreciation

The threshold for capitalisation of assets is set at £1,000 per item. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

- Tangible assets e.g. IT Equipment - 25% straight line basis
- Intangible assets e.g. new website - 20% straight line basis

2.5 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

2.6 Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand.

3 Net Movement in Funds		2025		2024
		£		£
The net movement in funds for the year is stated after charging:				
*Depreciation and other amounts written off fixed assets:		990		1,265
* Independent examiners fees		-		-

4 Income		Restricted	Unrestricted	Total	Total
		2025	2025	2025	2024
		£	£	£	£
Inta Donations & Grants	Donations & Regular giving's	1,100	10,160	11,260	9,259
	Grants and Project Income	-	31	31	5,030
	Tax Recoverable	-	2,154	2,154	1,984
Charitable Activities	Training	-	2,287	2,287	2,330
	Contributions to Events	-	10	10	10
		1,100	14,642	15,742	18,613

5 Expenditure		Restricted	Unrestricted	Total	Total
		2025	2025	2025	2024
		£	£	£	£
Contract Services		-	12,012	12,012	12,051
Training		-	1,890	1,890	1,617
Equipment & Assets Purchased		-	474	474	567
Events		-	25	25	85
Project Work		2,262	-	2,262	5,422
Legal & Professional Costs + Insurance		-	-	-	-
Subscription		-	75	75	75
Depreciation		-	990	990	1,265
Other		-	161	161	399
		2,262	15,627	17,889	21,481

6 Fixed Assets	Intangible	Tangible	Total Assets	
	Website Development	IT Equipment		
	£	£	£	
Cost				
At 1 April 2024	4,950	1,099	6,049	
Additions	-	-	-	
Disposals	-	-	-	
At 31 March 2025	<u>4,950</u>	<u>1,099</u>	<u>6,049</u>	
Depreciation				
At 1 April 2024	3,960	1,099	5,059	
Additions	990	-	990	
Disposals	-	-	-	
At 31 March 2025	<u>4,950</u>	<u>1,099</u>	<u>6,049</u>	
Net Book Values				
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>	
At 31 March 2024	<u>990</u>	<u>-</u>	<u>990</u>	
7 Debtors				
		2025	2024	
		£	£	
Trade Debtors		-	582	
HMRC - Gift aid Tax Reclaimable		1,117	1,036	
		<u>1,117</u>	<u>1,618</u>	
8 Creditors: Amounts falling due in less than one year				
		2025	2024	
		£	£	
Accruals		(1,000)	(728)	
Other		-	-	
		<u>(1,000)</u>	<u>(728)</u>	
9 Movement in Funds				
	Balance at	Incoming	Outgoing	Balance at
	2024	Resources	Resources	2025
	£	£	£	£
Restricted Funds	<u>2,848</u>	<u>1,100</u>	<u>2,262</u>	<u>1,686</u>
Unrestricted General Funds	<u>1,924</u>	<u>14,642</u>	<u>15,627</u>	<u>939</u>
Total Funds	<u>4,772</u>	<u>15,742</u>	<u>17,889</u>	<u>2,625</u>

CALEB 14:24 MINISTRIES

England & Wales - Charity number 1137692

Accounts

Caleb 14:24 Ministries
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Registered Charity Number 1137692

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	Page
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Working Names:	Caleb; Caleb Ministries	
Charity Registration Number:	1137692	
Address of Principal Office for Charity:	Brookllyn, Brookfield Estate Ynysybwl Pontypridd CF37 3HD	
Website Address:	caleb.org.uk	
Trustees:	Rev Gary Spencer	Chair until 04/06/2023
	Rev Martin Allen	
	Rev Kenneth Iverson	
	Rev Robert Burns	
	Mr John Theuns	Chair from 05/06/2023
	Ms Sian Rees	
	Mr Tim Oliver	
Bank:	Lloyds Bank plc 5 Market Street Pontypridd CF37 2TF	
Independent Examiner:	Nick Davis ACA 33 Ty Draw Road Penylan Cardiff CF24 5HB	

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Key achievements during the year were as follows:

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- Made 2 separate visits to our partner representatives in Uganda, Zambia, South Africa and Eswatini to encourage and strengthen relationships and generate further interest.
- Continued online Zoom tutorials for the 2-year accredited Level 3 course in Christian Leadership with a number of students from the UK, Zambia, Uganda and South Africa.
- Our partner organisation, For Mission College in Birmingham, continued to deliver the Caleb Leadership Development Course (CLDC) to their students.
- Maintained the partnership with Kings Cross Training in Johannesburg, South Africa, via oversight Zoom sessions, making valuable input into their Christian training activities.
- Continued to train students from America with our partner organisation, Missional Links Wales, enabling them to acquire a qualification in Christian Leadership.
- Continued to work with AIM (formerly OCN) to endeavour to re-establish the accredited qualification status of our course that is pursued by both our UK students and those from overseas.
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- To continue collaborating with other Christian training organisations – especially Kings Cross Training - that offer different Christian qualifications with a view to combining our courses into a Diploma in Christian Leadership at Level 4. All past and current students will then be offered the chance to obtain such a qualification.
- Pursue the possibility to develop more in-person courses for both those interested in the CLDC and our short course offers.
- The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

7 Financial Review

Income for the year was £18,612 made up from donations and grants (£16,272) and charitable activities (£2,340).

Expenditure for the year was £21,481 on delivering training courses and providing assistance to our African partners.

The result for the year was a deficit of £2,868. This has significantly reduced the funds carried forward. These need to be monitored to ensure that they remain at an acceptable level.

Income has reduced significantly, largely due to a reduction in grant income for activities in Africa and no large UK events in the year.

Expenditure has also reduced significantly due to a reduction in project work in Africa and not staging any UK events in the year.

Trustees will monitor the financial performance of the charity in the coming year to ensure that total funds remain positive, by controlling expenditure should income not increase to the higher levels received in previous years.

8 Reserves Policy

The charity does not operate a formal reserves policy as the only significant recurring overhead costs are payments for services rendered in delivering the charitable activities and a commitment has been given by one of the trustees to cover any potential shortfall up to a limit of £5,000. The trustees, therefore, do not consider it necessary to retain specific reserves.

The charity tries to hold unrestricted reserves, not designated for a specific use where possible, to enable a greater level of discretion for funding charitable activities. However, where donors give specific instructions for the use of their gift or where grants are received to fund specific projects, the charity will hold these donations as restricted funds. There is no minimum cash reserves target, but the aim is to act cautiously and maintain a cash balance that would enable at least the coverage of any short-term liabilities, satisfaction of any

statutory requirements in terms of employment and contract obligations and ensuring the possibility of a responsible and managed exit from any projects, should funding cease.

9 Funds held as custodian trustee on behalf of others

The charity holds no funds as custodian trustee on behalf of others.

10 Statement of Trustee's Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales, the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles of the Charity SORP
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Companies Act 2006 and the provisions of the Articles of Association. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the provision and detection of fraud and other irregularities.

11 Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the trustees:

A handwritten signature in black ink, appearing to read 'John Theuns', written over a light blue horizontal line.

John Theuns (Chair of Trustees)

Date: 20/11/2024

INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED ACCOUNTS OF CALEB 14:24 MINISTRIES

I report on the accounts of the Charitable Incorporated Organization for the year ended 31 March 2024 set out on pages 6 to 11.

Respective responsibilities of trustees and independent examiner

The CIO's trustees are responsible for the preparation of the accounts.

The CIO's trustees consider that an audit is not required for the year under section 144 of the Charities Act 2011 (The Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act.
- To follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. Which gives me reasonable cause to believe that in, any material respect, the requirements:
 - To keep accounting records in accordance with section 130 of the Charities Act; and
 - To prepare records which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Nick Davis ACA
Independent examiner
33 Ty Draw Road
Penylan
Cardiff
CF24 5HB

Date: 21/11/2024

FINANCIAL STATEMENTS

Statement of Financial Activities (including income and expenditure account) For the Year Ended 31 March 2024

	Notes	Unrestricted 12 Months to Mar 2024 £	Restricted 12 Months to Mar 2024 £	Total 12 Months to Mar 2024 £	Total 12 Months to Mar 2023 £
Income from:					
Donations and Grants		11,025	5,247	16,272	27,830
Charitable activities		2,340	0	2,340	5,244
Total Income	4	<u>13,365</u>	<u>5,247</u>	<u>18,612</u>	<u>33,074</u>
Expenditure on:					
Charitable activities		14,349	7,132	21,481	33,106
Total Expenditure	5	<u>14,349</u>	<u>7,132</u>	<u>21,481</u>	<u>33,106</u>
Net (expenditure)/income		-983	-1,885	-2,868	-32
Other recognised (losses)/gains		0	0	0	0
Net Movement in Funds	9	<u>-983</u>	<u>-1,885</u>	<u>-2,868</u>	<u>-32</u>
Total funds brought forward as previously stated		2,907	4,733	7,640	7,672
Total funds carried forward		<u>1,924</u>	<u>2,848</u>	<u>4,772</u>	<u>7,640</u>

**Balance Sheet
at 31 March 2024**

	Notes	2024	2023
		£	£
Fixed assets			
Tangible assets		0	274
Intangible Assets		<u>990</u>	<u>1,980</u>
Total fixed assets	6	990	2,254
Current assets			
Debtors	7	1,618	2,572
Cash at bank and in hand		2,892	3,830
		<u>4,510</u>	<u>6,402</u>
Creditors: Amounts falling due within one year	8	<u>-728</u>	<u>-1,016</u>
Net current assets		<u>3,782</u>	<u>5,386</u>
Total assets less current liabilities		4,772	7,640
Net assets		<u><u>4,772</u></u>	<u><u>7,640</u></u>
Represented by:			
Unrestricted funds		1,924	2,907
Restricted funds		2,848	4,733
Total funds		<u><u>4,772</u></u>	<u><u>7,640</u></u>

Approved by the board of trustees:



John Theuns (Chair of Trustees)

Date: 21/11/2024

Notes to the Accounts for the year ended 31 March 2024

1 Basis of Preparation

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items recognised at cost or transaction value otherwise stated in the relevant note(s) to the accounts.

The accounts have been prepared in accordance with

- The Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014,
- and with the Charities Act 2011

These accounts have been prepared on a going concern basis which the trustees continue to believe is appropriate

1.2 Change in basis of accounting

There has been no change to the accounting policies since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years

2 Accounting Policies

2.1 Income

2.1.1 *Recognition of incoming resources*

All Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

2.1.2 *Incoming resources with related expenditure*

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

2.1.3 *Grants*

Grants are recognised as income when they are received provided conditions for receipt have been complied with, unless they relate to a specific future period in which case they are deferred.

2.1.4 *Donated services and facilities*

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the services or facility received.

2.1.5 *Volunteer Help*

The charity relies on considerable volunteer help to enable it to function effectively but the value of such help received is not included in the accounts.

2.1.6 *Investment Income*

This is included in the accounts when receivable.

2.2 Expenditure and Liabilities

2.2.1 *Liability recognition:*

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates

2.2.2 *Raising Funds*

Represents expenditure incurred in motivating the individual supporters, trusts and other organisations to contribute to the work of the charity.

2.2.3 *Charitable activities*

Represents those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them.

2.2.4 *Governance costs*

Represents those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs of preparation and examination of statutory accounts and costs linked to the strategic management of the charity.

All costs including support costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on the basis of an estimate of the proportion of time spent by staff on the activity.

2.2.5 *Support costs*

Are those costs which do not in themselves constitute an activity; instead they enable output creating activities to be undertaken. This cost category includes the central or regional office functions such as general management, human resources and payroll administration, budgeting and accounting, and information technology.

2.3 Fund accounting

The charity maintains various types of funds as follows:

2.3.1 *General unrestricted funds*

Represent income which can be used in accordance with the charitable objects at the discretion of the trustees.

2.3.2 *Designated funds*

Represent income set aside by the trustees out of general unrestricted funds for specific future purposes or projects.

2.3.3 *Restricted funds*

Represent income to be used in accordance with specific restrictions imposed by donors or which has been raised by the charity for particular purposes.

2.4 Fixed Assets and depreciation

The threshold for capitalisation of assets is set at £1,000 per item. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

- Tangible assets e.g. IT Equipment - 25% straight line basis
- Intangible assets e.g. new website - 20% straight line basis

2.5 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

2.6 Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand.

3 Net Movement in Funds		2024			2023
		£			£
The net movement in funds for the year is stated after charging:					
	*Depreciation and other amounts written off fixed assets:	1,265			1,265
	* Independent examiners fees	0			0
4 Income		Restricted	Unrestricted	Total	Total
		2024	2024	2024	2023
		£	£	£	£
Donations & Grants	Donations & Regular giving's	300	8,957	9,257	12,201
	Grants and Project Income	5,000	30	5,030	12,827
	Tax Recoverable	-54	2,037	1,984	2,802
Charitable Activities	Training	0	2,330	2,330	2,436
	Contributions to Events	0	10	10	2,808
		5,246	13,365	18,611	33,074
5 Expenditure		Restricted	Unrestricted	Total	Total
		2024	2024	2024	2023
		£	£	£	£
	Contract Services	0	12,051	12,051	13,078
	Training	0	1,617	1,617	2,381
	Equipment & Assets Purchased	445	121	567	572
	Events	0	85	85	2,943
	Project Work	5,422	0	5,422	12,431
	Legal & Professional Costs + Insurance	0	0	0	0
	Subscription	0	75	75	75
	Depreciation	1,265	0	1,265	1,265
	Other	0	399	399	362
		7,132	14,349	21,481	33,106

6	Fixed Assets	Intangible	Tangible	Total	
		Website Development	IT Equipment		Assets
		£	£	£	
Cost					
	At 1 April 2023	4,950	1,099	6,049	
	Additions	0	0	0	
	Disposals	0	0	0	
	At 31 March 2024	<u>4,950</u>	<u>1,099</u>	<u>6,049</u>	
Depreciation					
	At 1 April 2023	2,970	824	3,794	
	Additions	990	275	1,265	
	Disposals	0	0	0	
	At 31 March 2024	<u>3,960</u>	<u>1,099</u>	<u>5,059</u>	
Net Book Values					
	At 31 March 2024	<u>990</u>	<u>0</u>	<u>990</u>	
	At 31 March 2023	<u>1,980</u>	<u>274</u>	<u>2,254</u>	
7	Debtors		2024	2023	
			£	£	
	Trade Debtors		582	1,120	
	HMRC - Gift aid Tax Reclaimable		<u>1,036</u>	<u>1,452</u>	
			<u>1,618</u>	<u>2,572</u>	
8	Creditors: Amounts falling due in less than one year		2024	2023	
			£	£	
	Accruals		-728	-1,016	
	Other				
			<u>-728</u>	<u>-1,016</u>	
9	Movement in Funds	Balance at	Incoming	Outgoing	Balance at
		31/03/2023	Resources	Resources	31/03/2024
		£	£	£	£
	Restricted Funds	<u>4,733</u>	<u>5,246</u>	<u>7,132</u>	<u>2,848</u>
	Unrestricted General Funds	<u>2,907</u>	<u>13,365</u>	<u>14,349</u>	<u>1,924</u>
	Total Funds	<u>7,640</u>	<u>18,611</u>	<u>21,481</u>	<u>4,772</u>

CALEB 14:24 MINISTRIES

England & Wales - Charity number 1137692

Accounts

Caleb 14:24 Ministries
Charitable Incorporated Organisation (CIO)

**TRUSTEES UNAUDITED ANNUAL REPORT AND ACCOUNTS FOR
THE YEAR ENDED 31 MARCH 2023**

Registered Charity Number 1137692

CONTENTS

	Page
1. Reference and Administrative Information	1
2. Exemptions from Disclosure	1
3. Structure Governance and Management	1
4. Objectives and Activities	2
5. Achievements and Performance	2
6. Plans for Future Periods	3
7. Financial Review	3
8. Reserves Policy	4
9. Funds held as custodian trustee on behalf of others	4
10. Statement of Trustees Responsibilities	4
11. Declaration	4
Independent Examiner's Report	5
Financial Statements	6
Balance Sheet	7
Notes to the Accounts	8-11

TRUSTEES' ANNUAL REPORT

The trustees present their report for the period 1st April 2020 to 31st March 2023. The financial statements for the same period are appended. The trustees have adopted the provisions of the Charities Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in October 2019.

1 Reference and Administrative Information

Registered Charity Name: Caleb 14:24 Ministries
Working Names: Caleb; Caleb Ministries
Charity Registration Number: 1137692
Address of Principal Office for Charity: Brookllyn, Brookfield Estate
Ynysybwl
Pontypridd
CF37 3HD

Website Address: caleb.org.uk

Trustees: Rev Gary Spencer Chair
Rev Martin Allen
Rev Kenneth Iverson
Rev Robert Burns
Mr John Theuns
Ms Sian Rees
Mr Tim Oliver

Bank: Lloyds Bank plc
5 Market Street
Pontypridd
CF37 2TF

Independent Examiner: Nick Davis ACA
33 Ty Draw Road
Penylan
Cardiff
CF24 5HB

2 Exemptions from Disclosure

No exemptions from disclosure have been applied.

3 Structure, Governance and Management

Caleb 14:24 Ministries started in November 2005 without a formal structure. On the 4th March 2010 a Registered Company Limited by Guarantee was set up. In the April of 2010 application was made for charitable status and following amendments to its memorandum and articles (the governing documents) in July 2010 Caleb 14:24 Ministries became a registered Charity on 31st August 2010.

In August 2020 Caleb 14:24 Ministries converted from a Charitable Company to a Charitable Incorporated Organisation (CIO) and the registered company was closed with Companies House.

The activities of Caleb 14:24 Ministries are governed by a constitution which is based on the Charity Commission model document for a charity whose only voting members are the charity trustees together with relevant policies.

Trustees are appointed in accordance with the governing documents and full account of their relevant individual skills, knowledge and experience is sought when needed. Whenever new trustees are sought or requests from individuals to join the board comes to its attention all relevant references are sought and given due consideration prior to any new appointments.

While the charity does not employ staff directly, one of the seven trustees has been paid on a monthly basis for the delivery of charitable services, with levels of remuneration set by trustees.

Trustee Board meetings are held at least twice per year and policies are regularly reviewed. Matters relating to finances, legal status and charitable status are tabled by trustees and minutes taken.

It is not considered that the charity is exposed to major risks but this is continually reviewed and should any such be identified, mitigating procedures will be devised and implemented.

4 Objectives and Activities

The charity's purposes are as set out in the objects as included within the Constitution:

To advance the Christian religion for the benefit of the public, in particular but not exclusively, by promoting physical, emotional and spiritual well-being for the benefit of the public and by providing Christian teaching, advice and guidance.

The activities through which these objectives will be achieved are:

- The provision of Christian teaching, advice, guidance, counselling and the training and support of leaders to equip the Church for Christian service in the wider community.
- The long term aim to acquire a large, rural premises in South Wales to serve as a Christian retreat centre/campus from which to carry out the above objects and to further provide the following facilities to engage in a variety of endeavours including but not limited to:
 - Accommodation units for course delegates.
 - A creative arts studio, to include recording facilities.
 - The formation of a Craft Training Centre from which to provide training in a variety of craft oriented skills.
 - The training of business people and aspiring entrepreneurs for the purpose of job creation and social enterprise.
 - The promotion and practical delivery of holistic health and beauty enhancement courses.
 - The promotion of Christian values on caring for the environment to include the installation of some aspects of alternative, green technology as well as the use of organic farming techniques.

5 Achievements and Performance

Key achievements during the year were as follows:

- Completed accredited Level 3 courses in Christian Leadership with groups of people from across the world via our online distance learning facility.
- Made a 3 week visit to our partner representatives in Uganda, Zambia and South Africa to encourage and strengthen relationships and generate further interest.
- Made a strategic connection with a senior minister from Eswatini, with a view to promoting the training courses in that country.
- Continued online Zoom tutorials for the 2-year accredited Level 3 course in Christian Leadership with a number of students from the UK, Zambia, Uganda and South Africa.

- Our partner organisation, For Mission College in Birmingham, have started teaching the Caleb Leadership Development Course (CLDC) to their first tranche of students.
- Maintained the partnership with Kings Cross Training in Johannesburg, South Africa, via oversight Zoom sessions, making valuable input into their Christian training activities.
- Worked with AIM (formerly OCN) to endeavour to re-establish the accredited qualification status of our course that is pursued by overseas students and the courses of our other partner, Kings Cross Training based in South Africa, after AIM's initial decision to axe these overseas based courses.
- Carried out church consultancy work in Wales with 5 churches and their leaders on a monthly basis to improve their ability to engage with one another as teams and reach their communities with acts of compassion effectively.
- Counselling many people who were in need on a 1:1 basis, bringing hope and inner freedom.
- Produced monthly Prayer Letters and an End of Year Newsletter.

6 Plans for Future Periods

- To continue our work as described above in Wales, England, South Africa, Zambia and Uganda, but also extend our reach into Eswatini through Zoom sessions and in-person visits.
- Once we have re-established our qualification status with AIM for those in our overseas countries, to actively promote our British qualifications in Christian Leadership and thus help more effectively the people in their communities. This will enable them to pursue higher education. In turn, this may enable them to access employment opportunities from which they might otherwise be excluded.
- To continue collaborating with other Christian training organisations – especially Kings Cross Training - that offer different Christian qualifications with a view to combining our courses into a Diploma in Christian Leadership at Level 4. All past and current students will then be offered the chance to obtain such a qualification.
- Explore the possibility of creating a subscription model for Caleb Ministries, whereby all aspiring and existing leaders across the world can join an online platform for free and be able to access quality leadership material that is released on a regular basis. Those who wish to go deeper, can pay a monthly subscription which will give them access to the online course materials at a variety of levels.
- Pursue the possibility to develop more in-person courses for both those interested in the CLDC and our short course offers.
- The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

7 Financial Review

Income for the year was £33074 made up from donations and grants (£27,830) and charitable activities (£5,244).

Expenditure for the year was £33,106 on delivering training courses and providing assistance to our African partners.

The result for the year was a deficit of £32.

Both Income and Expenditure have recovered following the Covid-19 pandemic.

8 Reserves Policy

The charity does not operate a formal reserves policy as the only significant recurring overhead costs are payments for services rendered in delivering the charitable activities and a commitment has been given by one of the trustees to cover any potential shortfall up to a limit of £5,000. The trustees, therefore, do not consider it necessary to retain specific reserves.

The charity tries to hold unrestricted reserves, not designated for a specific use where possible, to enable a greater level of discretion for funding charitable activities. However, where donors give specific instructions for the use of their gift or where grants are received to fund specific projects, the charity will hold these donations as restricted funds. There is no minimum cash reserves target, but the aim is to act cautiously and maintain a cash balance that would enable at least the coverage of any short-term liabilities, satisfaction of any statutory requirements in terms of employment and contract obligations and ensuring the possibility of a responsible and managed exit from any projects, should funding cease.

9 Funds held as custodian trustee on behalf of others

The charity holds no funds as custodian trustee on behalf of others.

10 Statement of Trustee's Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales, the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles of the Charity SORP
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Companies Act 2006 and the provisions of the Articles of Association. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the provision and detection of fraud and other irregularities.

11 Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the trustees:



Gary Spencer (Chair of Trustees)

Date: 15 January 2024

INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED ACCOUNTS OF CALEB 14:24 MINISTRIES

I report on the accounts of the Charitable Incorporated Organization for the year ended 31 March 2023 set out on pages 6 to 11.

Respective responsibilities of trustees and independent examiner

The CIO's trustees are responsible for the preparation of the accounts.

The CIO's trustees consider that an audit is not required for the year under section 144 of the Charities Act 2011 (The Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act.
- To follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. Which gives me reasonable cause to believe that in, any material respect, the requirements:
 - To keep accounting records in accordance with section 130 of the Charities Act; and
 - To prepare records which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Nick Davis ACA
Independent examiner
33 Ty Draw Road
Penylan
Cardiff
CF24 5HB

Date: 16 January 2024

FINANCIAL STATEMENTS

Statement of Financial Activities (including income and expenditure account) For the Year Ended 31 March 2023

	Notes	Unrestricted 12 Months to Mar 2023 £	Restricted 12 Months to Mar 2023 £	Total 12 Months to Mar 2023 £	Total 12 Months to Mar 2022 £
Income from:					
Donations and Grants		14,420	13,410	27,830	14,775
Charitable activities		5,244	0	5,244	1,022
Total Income	4	19,664	13,410	33,074	15,797
Expenditure on:					
Charitable activities		20,839	12,267	33,106	21,050
Total Expenditure	5	20,839	12,267	33,106	21,050
Net (expenditure)/income		-1,175	1,143	-32	-5,253
Other recognised (losses)/gains		0	0	0	0
Net Movement in Funds	9	-1,175	1,143	-32	-5,253
Total funds brought forward as previously stated		4,082	3,590	7,672	12,925
Total funds carried forward		2,907	4,733	7,640	7,672

**Balance Sheet
at 31 March 2023**

	Notes	2023	2022
		£	£ £
Fixed assets			
Tangible assets		274	549
Intangible Assets		<u>1,980</u>	<u>2,970</u>
Total fixed assets	6	2,254	3,519
Current assets			
Debtors	7	2,572	1,239
Cash at bank and in hand		3,830	3,914
		<u>6,402</u>	<u>5,153</u>
Creditors: Amounts falling due within one year	8	<u>-1,016</u>	<u>-1,000</u>
Net current assets		<u>5,386</u>	<u>4,153</u>
Total assets less current liabilities		7,640	7,672
Net assets		<u>7,640</u>	<u>7,672</u>
Represented by:			
Unrestricted funds		2,907	4,082
Restricted funds		4,733	3,590
Total funds		<u>7,640</u>	<u>7,672</u>

Approved by the board of trustees:



Gary Spencer (Chair of Trustees)

Date: 15 January 2024

Notes to the Accounts for the year ended 31 March 2023

1 Basis of Preparation

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items recognised at cost or transaction value otherwise stated in the relevant note(s) to the accounts.

The accounts have been prepared in accordance with

- The Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014,
- and with the Charities Act 2011

These accounts have been prepared on a going concern basis which the trustees continue to believe is appropriate

1.2 Change in basis of accounting

There has been no change to the accounting policies since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years

2 Accounting Policies

2.1 Income

2.1.1 *Recognition of incoming resources*

All Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

2.1.2 Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

2.1.3 *Grants*

Grants are recognised as income when they are received provided conditions for receipt have been complied with, unless they relate to a specific future period in which case they are deferred.

2.1.4 *Donated services and facilities*

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the services or facility received.

2.1.5 *Volunteer Help*

The charity relies on considerable volunteer help to enable it to function effectively but the value of such help received is not included in the accounts.

2.1.6 *Investment Income*

This is included in the accounts when receivable.

2.2 Expenditure and Liabilities

2.2.1 *Liability recognition:*

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates

2.2.2 *Raising Funds*

Represents expenditure incurred in motivating the individual supporters, trusts and other organisations to contribute to the work of the charity.

2.2.3 *Charitable activities*

Represents those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them.

2.2.4 *Governance costs*

Represents those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs of preparation and examination of statutory accounts and costs linked to the strategic management of the charity.

All costs including support costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on the basis of an estimate of the proportion of time spent by staff on the activity.

2.2.5 *Support costs*

Are those costs which do not in themselves constitute an activity; instead they enable output creating activities to be undertaken. This cost category includes the central or regional office functions such as general management, human resources and payroll administration, budgeting and accounting, and information technology.

2.3 Fund accounting

The charity maintains various types of funds as follows:

2.3.1 *General unrestricted funds*

Represent income which can be used in accordance with the charitable objects at the discretion of the trustees.

2.3.2 *Designated funds*

Represent income set aside by the trustees out of general unrestricted funds for specific future purposes or projects.

2.3.3 *Restricted funds*

Represent income to be used in accordance with specific restrictions imposed by donors or which has been raised by the charity for particular purposes.

2.4 Fixed Assets and depreciation

The threshold for capitalisation of assets is set at £1,000 per item. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

- Tangible assets e.g. IT Equipment - 25% straight line basis
- Intangible assets e.g. new website - 20% straight line basis

2.5 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

2.6 Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand.

3 Net Movement in Funds		2023			2022
		£			£
The net movement in funds for the year is stated after charging:					
*Depreciation and other amounts written off fixed assets:		1,265.00			1,265.00
* Independent examiners fees		0.00			0.00
4 Income		Restricted	Unrestricted	Total	Total
		2023	2023	2023	2022
		£	£	£	£
Donations & Grants	Donations & Regular giving's	2,220.57	9,980.30	12,200.87	11,234.00
	Grants and Project Income	11,060.00	1,766.94	12,826.94	1,024.43
	Tax Recoverable	128.92	2,672.88	2,801.80	2,516.90
Charitable Activities	Training	0.00	2,435.90	2,435.90	1,022.29
	Contributions to Events	0.00	2,808.08	2,808.08	0.00
		13,409.49	19,664.10	33,073.59	15,797.62
5 Expenditure		Restricted	Unrestricted	Total	Total
		2023	2023	2023	2022
		£	£	£	£
	Contract Services	0.00	13,077.55	13,077.55	12,163.00
	Training	0.00	2,381.08	2,381.08	1,242.20
	Equipment & Assets Purchased	334.07	237.65	571.72	410.48
	Events	0.00	2,942.63	2,942.63	0.00
	Project Work	10,667.91	1,763.23	12,431.14	5,633.59
	Legal & Professional Costs + Insurance	0.00	0.00	0.00	0.00
	Subscription	0.00	75.00	75.00	105.00
	Depreciation	1,265.00	0.00	1,265.00	1,265.00
	Other	0.00	362.12	362.12	231.01
		12,266.98	20,839.26	33,106.24	21,050.28

6	Fixed Assets	Intangible	Tangible	Total	
		Website Development	IT Equipment		Assets
		£	£	£	
Cost					
	At 1 April 2022	4,950.00	1,099.00	6,049.00	
	Additions	0.00	0.00	0.00	
	Disposals	0.00	0.00	0.00	
	At 31 March 2023	<u>4,950.00</u>	<u>1,099.00</u>	<u>6,049.00</u>	
Depreciation					
	At 1 April 2022	1,980.00	550.00	2,530.00	
	Additions	990.00	275.00	1,265.00	
	Disposals	0.00	0.00	0.00	
	At 31 March 2023	<u>2,970.00</u>	<u>825.00</u>	<u>3,795.00</u>	
Net Book Values					
	At 31 March 2023	<u>1,980.00</u>	<u>274.00</u>	<u>2,254.00</u>	
	At 31 March 2022	<u>2,970.00</u>	<u>549.00</u>	<u>3,519.00</u>	
7	Debtors		2023	2022	
			£	£	
	Trade Debtors		1,119.56		
	HMRC - Gift aid Tax Reclaimable		1,451.92	1,239.11	
			<u>2,571.48</u>	<u>1,239.11</u>	
8	Creditors: Amounts falling due in less than one year		2023	2022	
			£	£	
	Accruals		-1,016.00	-1,000.00	
	Other				
			<u>-1,016.00</u>	<u>-1,000.00</u>	
9	Movement in Funds	Balance at	Incoming	Outgoing	Balance at
		31/03/2022	Resources	Resources	31/03/2023
		£	£	£	£
	Restricted Funds	<u>3,590.00</u>	<u>13,409.49</u>	<u>12,266.98</u>	<u>4,732.51</u>
	Unrestricted General Funds	<u>4,082.00</u>	<u>19,664.10</u>	<u>20,839.26</u>	<u>2,906.84</u>
	Total Funds	<u>7,672.00</u>	<u>33,073.59</u>	<u>33,106.24</u>	<u>7,639.35</u>

CALEB 14:24 MINISTRIES

England & Wales - Charity number 1137692

Accounts



Caleb 14:24 Ministries

Charitable Incorporated Organisation (CIO)

**TRUSTEES UNAUDITED ANNUAL REPORT AND ACCOUNTS FOR
THE YEAR ENDED 31 MARCH 2022**

Registered Charity Number 1137692

CONTENTS

	Page
1. Reference and Administrative Information	1
2. Exemptions from Disclosure	1
3. Structure Governance and Management	1
4. Objectives and Activities	2
5. Achievements and Performance	2
6. Plans for Future Periods	3
7. Financial Review	3
8. Reserves Policy	3
9. Funds held as custodian trustee on behalf of others	4
10. Statement of Trustees Responsibilities	4
11. Declaration	4
Independent Examiner's Report	5
Financial Statements	6
Balance Sheet	7
Notes to the Accounts	8-11

TRUSTEES' ANNUAL REPORT

The trustees present their report for the period 1st April 2020 to 31st March 2022. The financial statements for the same period are appended. The trustees have adopted the provisions of the Charities Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in October 2019.

1 Reference and Administrative Information

Registered Charity Name:	Caleb 14:24 Ministries
Working Names:	Caleb; Caleb Ministries
Charity Registration Number:	1137692
Address of Principal Office for Charity:	Brookllyn, Brookfield Estate Ynysybwl Pontypridd CF37 3HD

Website Address: caleb.org.uk

Trustees: Rev Garry Spencer Chair

Rev Martin Allen

Rev Kenneth Iverson

Rev Robert Burns

Mr John Theuns

Ms Sian Rees

Mr Tim Oliver

Bank: Lloyds Bank plc
5 Market Street
Pontypridd
CF37 2TF

Independent Examiner: Nick Davis ACA
33 Ty Draw Road
Penylan
Cardiff
CF24 5HB

2 Exemptions from Disclosure

No exemptions from disclosure have been applied.

3 Structure, Governance and Management

Caleb 14:24 Ministries started in November 2005 without a formal structure. On the 4th March 2010 a Registered Company Limited by Guarantee was set up. In the April of 2010 application was made for charitable status and following amendments to its memorandum and articles (the governing documents) in July 2010 Caleb 14:24 Ministries became a registered Charity on 31st August 2010.

In August 2020 Caleb 14:24 Ministries converted from a Charitable Company to a Charitable Incorporated Organisation (CIO) and the registered company was closed with Companies House.

The activities of Caleb 14:24 Ministries are governed by a constitution which is based on the Charity Commission model document for a charity whose only voting members are the charity trustees together with relevant policies.

Trustees are appointed in accordance with the governing documents and full account of their relevant individual skills, knowledge and experience is sought when needed. Whenever new trustees are sought or requests from individuals to join the board comes to its attention all relevant references are sought and given due consideration prior to any new appointments.

While the charity does not employ staff directly, one of the seven trustees has been paid on a monthly basis for the delivery of charitable services, with levels of remuneration set by trustees.

Trustee Board meetings are held at least twice per year and policies are regularly reviewed. Matters relating to finances, legal status and charitable status are tabled by trustees and minutes taken.

It is not considered that the charity is exposed to major risks but this is continually reviewed and should any such be identified, mitigating procedures will be devised and implemented.

4 Objectives and Activities

The charity's purposes are as set out in the objects as included within the Constitution:

To advance the Christian religion for the benefit of the public, in particular but not exclusively, by promoting physical, emotional and spiritual well-being for the benefit of the public and by providing Christian teaching, advice and guidance.

The activities through which these objectives will be achieved are:

- The provision of Christian teaching, advice, guidance, counselling and the training and support of leaders to equip the Church for Christian service in the wider community.
- The long term aim to acquire a large, rural premises in South Wales to serve as a Christian retreat centre/campus from which to carry out the above objects and to further provide the following facilities to engage in a variety of endeavours including but not limited to:
 - Accommodation units for course delegates.
 - A creative arts studio, to include recording facilities.
 - The formation of a Craft Training Centre from which to provide training in a variety of craft oriented skills.
 - The training of business people and aspiring entrepreneurs for the purpose of job creation and social enterprise.
 - The promotion and practical delivery of holistic health and beauty enhancement courses.
 - The promotion of Christian values on caring for the environment to include the installation of some aspects of alternative, green technology as well as the use of organic farming techniques.

5 Achievements and Performance

Key achievements during the year were as follows:

- Completed accredited Level 3 courses in Christian Leadership with groups of people from across the world via our online distance learning facility.
- Continued online tutorials for the 2 year accredited Level 3 course in Christian Leadership with a number of students from the UK, Zambia, Uganda and South Africa.
- Started developing a working relationship with For Mission College in Birmingham, with a view to them helping run the Caleb Leadership Development Course (CLDC).
- Reinforced the partnership with Kings Cross Training in Johannesburg, South Africa, via oversight Zoom sessions, making valuable input into their Christian training activities.

- Continued building the relationships between Caleb Ministries, Kings Cross Training and the Open College Network West Midlands (OCNWM) to administer the accreditation and management of KCT's courses under Caleb Ministries' OCNWM Centre status.
- Carried out church consultancy work in Wales with 5 churches and their leaders on a monthly basis to improve their ability to engage with one another as teams and reach their communities with acts of compassion effectively.
- Counselling many people who were in need on a 1:1 basis, bringing hope and inner freedom.
- Produced monthly Prayer Letters and an End of Year Newsletter.

6 Plans for Future Periods

- To continue our work as described above in Wales, England, South Africa, Zambia, Uganda, Kenya and Tanzania. People in each country will be able to gain British qualifications in Christian Leadership and thus help more effectively the people in their communities. This will also give them a recognised qualification should they wish to pursue higher education. In turn, this may enable them to access employment opportunities from which they might otherwise be excluded.
- To continue collaborating with other Christian charities that are working in some of these countries to offer to local people a wider set of services.
- Pursue the possibility to develop more in-person courses for both those interested in the CLDC and our short course offers.
- To explore potential opportunities to develop higher level courses in conjunction with other organisations
- The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

7 Financial Review

Income for the year was £15,797 from donations and grants (£14,775) and charitable activities (£1,022).

Expenditure for the year was £21,050 on delivering training courses, providing assistance to our African partners and developing a new website.

The result for the year was a deficit of £5,253. The majority of the deficit is a result of using restricted funds for the new website, as an intangible fixed asset that is being written off over a 5 year period.

The Covid-19 pandemic has continued to impact on Income and Expenditure.

8 Reserves Policy

The charity does not operate a formal reserves policy as the only significant recurring overhead costs are payments for services rendered in delivering the charitable activities and a commitment has been given by one of the trustees to cover any potential shortfall up to a limit of £5,000. The trustees, therefore, do not consider it necessary to retain specific reserves.

The charity tries to hold unrestricted reserves, not designated for a specific use where possible, to enable a greater level of discretion for funding charitable activities. However, where donors give specific instructions for the use of their gift or where grants are received to fund specific projects, the charity will hold these donations as restricted funds. There is no minimum cash reserves target, but the aim is to act cautiously and maintain a cash balance that would enable at least the coverage of any short-term liabilities, satisfaction of any

statutory requirements in terms of employment and contract obligations and ensuring the possibility of a responsible and managed exit from any projects, should funding cease.

9 Funds held as custodian trustee on behalf of others

The charity holds no funds as custodian trustee on behalf of others.

10 Statement of Trustee’s Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales, the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles of the Charity SORP
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Companies Act 2006 and the provisions of the Articles of Association. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the provision and detection of fraud and other irregularities.

11 Declaration

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the trustees:



Gary Spencer (Chair of Trustees)

Date: 24 January 2023

INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED ACCOUNTS OF CALEB 14:24 MINISTRIES

I report on the accounts of the Charitable Incorporated Organization for the year ended 31 March 2022 set out on pages 6 to 11.

Respective responsibilities of trustees and independent examiner

The CIO's trustees are responsible for the preparation of the accounts.

The CIO's trustees consider that an audit is not required for the year under section 144 of the Charities Act 2011 (The Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act.
- To follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. Which gives me reasonable cause to believe that in, any material respect, the requirements:
 - To keep accounting records in accordance with section 130 of the Charities Act; and
 - To prepare records which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Nick Davis ACA
Independent examiner
33 Ty Draw Road
Penylan
Cardiff
CF24 5HB

Date: 26 January 2023

FINANCIAL STATEMENTS

Statement of Financial Activities (including income and expenditure account) For the Year Ended 31 March 2022

	Notes	Unrestricted 12 Months to Mar 2022 £	Restricted 12 Months to Mar 2022 £	Total 12 Months to Mar 2022 £	Total 12 Months to Mar 2021 £
Income from:					
Donations and Grants		12,512	2,264	14,775	20,764
Charitable activities		1,022	0	1,022	3,057
Total Income	4	13,534	2,264	15,797	23,821
Expenditure on:					
Charitable activities		15,141	5,909	21,050	19,925
Total Expenditure	5	15,141	5,909	21,050	19,925
Net (expenditure)/income		-1,608	-3,645	-5,253	3,896
Other recognised (losses)/gains		0	0	0	0
Net Movement in Funds	9	-1,608	-3,645	-5,253	3,896
Total funds brought forward as previously stated		5,690	7,235	12,925	9,029
Total funds carried forward		4,082	3,590	7,672	12,925

Balance Sheet
at 31 March 2022

	Notes	2022	2021
	£	£	£
Fixed assets			
Tangible assets		549	824
Intangible Assets		<u>2,970</u>	<u>3,960</u>
Total fixed assets	6	3,519	4,784
Current assets			
Debtors	7	1,239	1,676
Cash at bank and in hand		3,914	7,584
		<u>5,153</u>	<u>9,260</u>
Creditors: Amounts falling due within one year	8	<u>-1,000</u>	<u>-1,119</u>
Net current assets		<u>4,153</u>	<u>8,141</u>
Total assets less current liabilities		7,672	12,925
Net assets		<u>7,672</u>	<u>12,925</u>
Represented by:			
Unrestricted funds		4,082	5,690
Restricted funds		3,590	7,235
Total funds		<u>7,672</u>	<u>12,925</u>

Approved by the board of trustees:



Gary Spencer (Chair of Trustees)

Date: 24 January 2023

Notes to the Accounts for the year ended 31 March 2022

1 Basis of Preparation

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items recognised at cost or transaction value otherwise stated in the relevant note(s) to the accounts.

The accounts have been prepared in accordance with

- The Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014,
- and with the Charities Act 2011

These accounts have been prepared on a going concern basis which the trustees continue to believe is appropriate

1.2 Change in basis of accounting

There has been no change to the accounting policies since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years

2 Accounting Policies

2.1 Income

2.1.1 *Recognition of incoming resources*

All Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

2.1.2 Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

2.1.3 *Grants*

Grants are recognised as income when they are received provided conditions for receipt have been complied with, unless they relate to a specific future period in which case they are deferred.

2.1.4 *Donated services and facilities*

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the services or facility received.

2.1.5 *Volunteer Help*

The charity relies on considerable volunteer help to enable it to function effectively but the value of such help received is not included in the accounts.

2.1.6 Investment Income

This is included in the accounts when receivable.

2.2 Expenditure and Liabilities

2.2.1 Liability recognition:

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates

2.2.2 Raising Funds

Represents expenditure incurred in motivating the individual supporters, trusts and other organisations to contribute to the work of the charity.

2.2.3 Charitable activities

Represents those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them.

2.2.4 Governance costs

Represents those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs of preparation and examination of statutory accounts and costs linked to the strategic management of the charity.

All costs including support costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on the basis of an estimate of the proportion of time spent by staff on the activity.

2.2.5 Support costs

Are those costs which do not in themselves constitute an activity; instead they enable output creating activities to be undertaken. This cost category includes the central or regional office functions such as general management, human resources and payroll administration, budgeting and accounting, and information technology.

2.3 Fund accounting

The charity maintains various types of funds as follows:

2.3.1 General unrestricted funds

Represent income which can be used in accordance with the charitable objects at the discretion of the trustees.

2.3.2 Designated funds

Represent income set aside by the trustees out of general unrestricted funds for specific future purposes or projects.

2.3.3 Restricted funds

Represent income to be used in accordance with specific restrictions imposed by donors or which has been raised by the charity for particular purposes.

2.4 Fixed Assets and depreciation

The threshold for capitalisation of assets is set at £1,000 per item. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Caleb 14:24 Ministries — Annual Report for the Year to 31 March 2022

- Tangible assets e.g. IT Equipment - 25% straight line basis
- Intangible assets e.g. new website - 20% straight line basis

2.5 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

2.6 Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand.

3 Net Movement in Funds

2022	2021
£	£

The net movement in funds for the year is stated after charging:

* Depreciation and other amounts written off fixed assets:	1,265.00	1,265.00
* Independent examiners fees	0.00	0.00

4 Income

	Restricted 2022	Unrestricted 2022	Total 2022	Total 2021
	£	£	£	£
Donations & Grants	2,120.00	9,114.00	11,234.00	17,133.67
	0.00	1,024.43	1,024.43	562.50
	143.75	2,373.15	2,516.90	3,067.23
Charitable Activities	0.00	1,022.29	1,022.29	2,804.60
	0.00	0.00	0.00	252.70
	2,263.75	13,533.87	15,797.62	23,820.70

5 Expenditure

	Restricted 2022	Unrestricted 2022	Total 2022	Total 2021
	£	£	£	£
Contract Services	0.00	12,163.00	12,163.00	13,847.84
Training	0.00	1,242.20	1,242.20	1,484.00
Equipment & Assets Purchased	25.00	385.48	410.48	543.02
Events	0.00	0.00	0.00	925.12
Project Work	4,619.17	1,014.42	5,633.59	721.62
Legal & Professional Costs + Insurance	0.00	0.00	0.00	0.00
Subscription	0.00	105.00	105.00	75.00
Depreciation	1,265.00	0.00	1,265.00	1,265.00
Other	0.00	231.01	231.01	1,062.79
	5,909.17	15,141.11	21,050.28	19,924.39

Caleb 14:24 Ministries — Annual Report for the Year to 31 March 2022

6	Fixed Assets	Intangible			Tangible		Total Assets
		Website	IT	Equipment	Assets		
		£	£	£	£		
Cost							
	At 1 April 2021	4,950.00	1,099.00		6,049.00		
	Additions	0.00	0.00		0.00		
	Disposals	0.00	0.00		0.00		
	At 31 March 2022	4,950.00	1,099.00		6,049.00		
Depreciation							
	At 1 April 2021	990.00	275.00		1,265.00		
	Additions	990.00	275.00		1,265.00		
	Disposals	0.00	0.00		0.00		
	At 31 March 2022	1,980.00	550.00		2,530.00		
Net Book Values							
	At 31 March 2022	2,970.00	549.00		3,519.00		
	At 31 March 2021	3,960.00	824.00		4,784.00		
7	Debtors						
	Trade Debtors			2022	2021		
				£	£		
	HMRC - Gift aid Tax Reclaimable		1,239.11		1,676.00		
			<u>1,239.11</u>		<u>1,676.00</u>		
8	Creditors: Amounts falling due in less than one year						
	Accruals			2022	2021		
				£	£		
			-1,000.00		-1,119.00		
	Other						
			<u>-1,000.00</u>		<u>-1,119.00</u>		
9	Movement in Funds						
		Balance at 31/03/2021	Incoming Resources	Outgoing Resources	Balance at 31/03/2022		
		£	£	£	£		
	Restricted Funds	<u>7,235.00</u>	<u>2,263.75</u>	<u>5,909.17</u>	<u>3,589.58</u>		
	Unrestricted General Funds	<u>5,690.00</u>	<u>13,533.87</u>	<u>15,141.11</u>	<u>4,082.76</u>		
	Total Funds	<u><u>12,925.00</u></u>	<u><u>15,797.62</u></u>	<u><u>21,050.28</u></u>	<u><u>7,672.34</u></u>		

CALEB 14:24 MINISTRIES

England & Wales - Charity number 1137692

Accounts

Caleb 14:24 Ministries
Charitable Incorporated Organisation (CIO)

**TRUSTEES UNAUDITED ANNUAL REPORT AND ACCOUNTS FOR
THE YEAR ENDED 31 MARCH 2021**

Registered Charity Number 1137692

CONTENTS

	Page
1. Reference and Administrative Information	1
2. Exemptions from Disclosure	1
3. Structure Governance and Management	1
4. Objectives and Activities	2
5. Achievements and Performance	2
6. Plans for Future Periods	3
7. Financial Review	3
8. Funds held as custodian trustee on behalf of others	4
9. Statement of Trustees Responsibilities	4
10. Declaration	4
Independent Examiner's Report	5
Financial Statements	6
Balance Sheet	7
Notes to the Accounts	8-11

TRUSTEES' ANNUAL REPORT

The trustees present their report for the period 1st April 2020 to 31st March 2021. The financial statements for the same period are appended. The trustees have adopted the provisions of the Charities Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in October 2019.

1 Reference and Administrative Information

Registered Charity Name:	Caleb 14:24 Ministries	
Working Names:	Caleb; Caleb Ministries	
Charity Registration Number:	1137692	
Address of Principal Office for Charity:	Brookllyn, Brookfield Estate Ynysybwl Pontypridd CF37 3HD	
Website Address:	caleb.org.uk	
Trustees:	Rev Gary Spencer	Chair
	Rev Martin Allen	
	Rev Kenneth Iverson	
	Rev Robert Burns	
	Mr John Theuns	
	Ms Sian Rees	Appointed 07/09/2020
	Mr Tim Oliver	Appointed 07/09/2020
Bank:	Lloyds Bank plc 5 Market Street Pontypridd CF37 2TF	
Independent Examiner:	Pete Tyler FCCA Uplands Caerphilly CF83 1NF	

2 Exemptions from Disclosure

No exemptions from disclosure have been applied.

3 Structure, Governance and Management

Caleb 14:24 Ministries started in November 2005 without a formal structure. On the 4th March 2010 a Registered Company Limited by Guarantee was set up. In the April of 2010 application was made for charitable status and following amendments to its memorandum and articles (the governing documents) in July 2010 Caleb 14:24 Ministries became a registered Charity on 31st August 2010.

In August 2020 Caleb 14:24 Ministries converted from a Charitable Company to a Charitable Incorporated Organisation (CIO) and the registered company was closed with Companies House.

The activities of Caleb 14:24 Ministries are governed by a constitution which is based on the Charity Commission model document for a charity whose only voting members are the charity trustees together with relevant policies.

Trustees are appointed in accordance with the governing documents and full account of their relevant individual skills, knowledge and experience is sought when needed. Whenever new trustees are sought or requests from individuals to join the board comes to its attention all relevant references are sought and given due consideration prior to any new appointments.

While the charity does not employ staff directly, one of the seven trustees has been paid on a monthly basis for the delivery of charitable services, with levels of remuneration set by trustees.

Trustee Board meetings are held at least twice per year and policies are regularly reviewed. Matters relating to finances, legal status and charitable status are tabled by trustees and minutes taken.

It is not considered that the charity is exposed to major risks but this is continually reviewed and should any such be identified, mitigating procedures will be devised and implemented.

4 Objectives and Activities

The charity's purposes are as set out in the objects as included within the Constitution:

To advance the Christian religion for the benefit of the public, in particular but not exclusively, by promoting physical, emotional and spiritual well-being for the benefit of the public and by providing Christian teaching, advice and guidance.

The activities through which these objectives will be achieved are:

- The provision of Christian teaching, advice, guidance, counselling and the training and support of leaders to equip the Church for Christian service in the wider community.
- The long term aim to acquire a large, rural premises in South Wales to serve as a Christian retreat centre/campus from which to carry out the above objects and to further provide the following facilities to engage in a variety of endeavours including but not limited to:
 - Accommodation units for course delegates.
 - A creative arts studio, to include recording facilities.
 - The formation of a Craft Training Centre from which to provide training in a variety of craft oriented skills.
 - The training of business people and aspiring entrepreneurs for the purpose of job creation and social enterprise.
 - The promotion and practical delivery of holistic health and beauty enhancement courses.
 - The promotion of Christian values on caring for the environment to include the installation of some aspects of alternative, green technology as well as the use of organic farming techniques.

5 Achievements and Performance

Key achievements during the year were as follows:

- Completed accredited Level 3 courses in Christian Leadership with groups of people from Brecon and an American intern with Missional Links (Wales).
- Continued online tutorials for the 2 year accredited Level 3 course in Christian Leadership with a number of students from the UK, Zambia and Uganda.
- Reinforced the partnership with Kings Cross Training in Johannesburg, South Africa, via oversight Zoom sessions, making valuable input into their Christian training activities.
- Continued building the relationships between Caleb Ministries, Kings Cross Training and the Open College Network West Midlands (OCNWM) to administer the

accreditation and management of KCT's courses under Caleb Ministries' OCNWM Centre status.

- Carried out church consultancy work in Wales with 5 churches and their leaders on a monthly basis to improve their ability to engage with one another as teams and reach their communities with acts of compassion effectively.
- Counselling many people who were in need on a 1:1 basis, bringing hope and inner freedom.
- Produced monthly Prayer Letters and an End of Year Newsletter.
- Significantly improved the administration of Caleb Ministries' courses, the Charity Commission's compliance documentation and the financial structure and annual reports of the charity.

6 Plans for Future Periods

- To continue our work as described above in Wales, England, South Africa, Zambia, Uganda, Kenya and Tanzania. People in each country will be able to gain British qualifications in Christian Leadership and thus help more effectively the people in their communities. This will also give them a recognised qualification should they wish to pursue higher education. In turn, this may enable them to access employment opportunities from which they might otherwise be excluded.
- To continue collaborating with other Christian charities that are working in some of these countries to offer to local people a wider set of services.
- To explore potential opportunities to develop higher level courses in conjunction with other organisations
- In light of the COVID-19 lockdown, we are in the process of using social media to generate interest in our online courses via our re-designed website which includes a streaming platform and interactive online chat room. This will enable people across the world to access our training courses and church consultancy service.
- To put on an in-person conference in September 2022 which we will call the Caleb ADVANCE 2022
- The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.
- The objective of the retreat centre is subject to substantial funding which is not viable at the moment.

7 Financial Review

Income for the year was £23,821 from donations and grants (£20,764) and charitable activities (£3,057).

Expenditure for the year was £19,924 on delivering training courses, providing assistance to our African partners and developing a new website.

The result for the year was a surplus of £3,897. The majority of the surplus is tied up in restricted funds for the new website, as an intangible fixed asset that is to be written off over a 5 year period.

Income and expenditure have significantly reduced from the previous year due to a major reduction in activities due to the Covid-19 pandemic.

The charity does not operate a formal reserves policy as the only significant recurring overhead costs are payments for services rendered in delivering the charitable activities and a commitment has been given by one of the trustees to cover any potential shortfall up to a limit of £5,000. The trustees, therefore, do not consider it necessary to retain specific reserves.

8 Reserves Policy

It is the policy of the charity to try to hold unrestricted reserves, not designated for a specific use where possible, to enable a greater level of discretion for funding charitable activities. However, where donors give specific instructions for the use of their gift or where grants are received to fund specific projects, the charity will hold these donations as restricted funds. There is no minimum cash reserves target, but the aim is to act cautiously and maintain a cash balance that would enable at least the coverage of any short term liabilities, satisfaction of any statutory requirements in terms of employment and contract obligations and ensuring the possibility of a responsible and managed exit from any projects, should funding cease.

A guarantee has also been given to the Charity Commission by one of the trustees to underwrite any shortfall incurred by the charity, up to a maximum value of £5,000.

9 Funds held as custodian trustee on behalf of others

The charity holds no funds as custodian trustee on behalf of others.

10 Statement of Trustee's Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales, the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles of the Charity SORP
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Companies Act 2006 and the provisions of the Articles of Association. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the provision and detection of fraud and other irregularities.

11 Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the trustees:



Gary Spencer (Chair of Trustees)

Date: 12 January 2022

INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED ACCOUNTS OF CALEB 14:24 MINISTRIES

I report on the accounts of the Charitable Incorporated Organization for the year ended 31 March 2021 set out on pages 6 to 11.

Respective responsibilities of trustees and independent examiner

The CIO's trustees are responsible for the preparation of the accounts.

The CIO's trustees consider that an audit is not required for the year under section 144 of the Charities Act 2011 (The Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act.
- To follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. Which gives me reasonable cause to believe that in, any material respect, the requirements:
 - To keep accounting records in accordance with section 130 of the Charities Act; and
 - To prepare records which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

P Tyler

Pete Tyler FCCA
Independent examiner
Uplands
Caerphilly
CF83 1NF
Date: 10 January 2022

FINANCIAL STATEMENTS

Statement of Financial Activities (including income and expenditure account) For the Year Ended 31 March 2021

	Notes	Unrestricted 12 Months to Mar 2021 £	Restricted 12 Months to Mar 2021 £	Total 12 Months to Mar 2021 £	Total 12 Months to Mar 2020 £
Income from:					
Donations and Grants		14,901	5,863	20,764	28,939
Charitable activities		3,057	0	3,057	8,386
Total Income	4	<u>17,958</u>	<u>5,863</u>	<u>23,821</u>	<u>37,325</u>
Expenditure on:					
Charitable activities	5	17,931	1,994	19,925	36,020
Total Expenditure		<u>17,931</u>	<u>1,994</u>	<u>19,925</u>	<u>36,020</u>
Net (expenditure)/income		27	3,869	3,896	1,305
Other recognised (losses)/gains		0	0	0	0
Net Movement in Funds	9	<u>27</u>	<u>3,869</u>	<u>3,896</u>	<u>1,305</u>
Total funds brought forward as previously stated		5,639	3,390	9,029	7,724
Total funds carried forward		<u>5,666</u>	<u>7,259</u>	<u>12,925</u>	<u>9,029</u>

**Balance Sheet
at 31 March 2021**

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets		824			0
Intangible Assets		<u>3,960</u>			<u>0</u>
Total fixed assets	6		4,784		0
Current assets					
Debtors	7	1,676		2,025	
Cash at bank and in hand		<u>7,584</u>		<u>8,531</u>	
		9,260		10,557	
Creditors: Amounts falling due within one year	8	<u>-1,119</u>		<u>-1,528</u>	
Net current assets			<u>8,141</u>		<u>9,029</u>
Total assets less current liabilities			12,925		9,029
Net assets			<u>12,925</u>		<u>9,029</u>
Represented by:					
Unrestricted funds			5,690		5,639
Restricted funds			<u>7,235</u>		<u>3,390</u>
Total funds	10		<u>12,925</u>		<u>9,029</u>

Approved by the board of trustees:



Gary Spencer (Chair of Trustees)

Date: 12 January 2022

Notes to the Accounts for the year ended 31 March 2021

1 Basis of Preparation

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items recognised at cost or transaction value otherwise stated in the relevant note(s) to the accounts.

The accounts have been prepared in accordance with

- The Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014,
- and with the Charities Act 2011

These accounts have been prepared on a going concern basis which the trustees continue to believe is appropriate

1.2 Change in basis of accounting

There has been no change to the accounting policies since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years

2 Accounting Policies

2.1 Income

2.1.1 *Recognition of incoming resources*

All Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

2.1.2 *Incoming resources with related expenditure*

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

2.1.3 *Grants*

Grants are recognised as income when they are received provided conditions for receipt have been complied with, unless they relate to a specific future period in which case they are deferred.

2.1.4 *Donated services and facilities*

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the services or facility received.

2.1.5 *Volunteer Help*

The charity relies on considerable volunteer help to enable it to function effectively but the value of such help received is not included in the accounts.

2.1.6 *Investment Income*

This is included in the accounts when receivable.

2.2 Expenditure and Liabilities

2.2.1 *Liability recognition:*

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates

2.2.2 *Raising Funds*

Represents expenditure incurred in motivating the individual supporters, trusts and other organisations to contribute to the work of the charity.

2.2.3 *Charitable activities*

Represents those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them.

2.2.4 *Governance costs*

Represents those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs of preparation and examination of statutory accounts and costs linked to the strategic management of the charity.

All costs including support costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on the basis of an estimate of the proportion of time spent by staff on the activity.

2.2.5 *Support costs*

Are those costs which do not in themselves constitute an activity; instead they enable output creating activities to be undertaken. This cost category includes the central or regional office functions such as general management, human resources and payroll administration, budgeting and accounting, and information technology.

2.3 Fund accounting

The charity maintains various types of funds as follows:

2.3.1 *General unrestricted funds*

Represent income which can be used in accordance with the charitable objects at the discretion of the trustees.

2.3.2 *Designated funds*

Represent income set aside by the trustees out of general unrestricted funds for specific future purposes or projects.

2.3.3 *Restricted funds*

Represent income to be used in accordance with specific restrictions imposed by donors or which has been raised by the charity for particular purposes.

2.4 Fixed Assets and depreciation

The threshold for capitalisation of assets is set at £1,000 per item. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

- Tangible assets e.g. IT Equipment - 25% straight line basis
- Intangible assets e.g. new website - 20% straight line basis

2.5 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

2.6 Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand.

3 Net Movement in Funds		2021			2020
		£			£
The net movement in funds for the year is stated after charging:					
*Depreciation and other amounts written off fixed assets:		1,265.00			0.00
* Independent examiners fees		0.00			0.00
4 Income		Restricted	Unrestricted	Total	Total
		2021	2021	2021	2020
		£	£	£	£
Donations & Grants	Donations & Regular giving's	5,000.27	12,133.40	17,133.67	14,122.78
	Grants and Project Income	562.50	0.00	562.50	11,720.02
	Tax Recoverable	300.00	2,767.23	3,067.23	3,896.53
Charitable Activities	Training	0.00	2,804.60	2,804.60	7,480.52
	Contributions to Events	0.00	252.70	252.70	105.00
		5,862.77	17,957.93	23,820.70	37,324.85
5 Expenditure		Restricted	Unrestricted	Total	Total
		2021	2021	2021	2020
		£	£	£	£
	Contract Services	0.00	13,847.84	13,847.84	18,447.00
	Training	0.00	1,484.00	1,484.00	2,821.46
	Equipment & Assets Purchased	282.17	260.85	543.02	865.23
	Events	0.00	925.12	925.12	493.72
	Project Work	721.62	0.00	721.62	12,049.51
	Legal & Professional Costs + Insurance	0.00	0.00	0.00	0.00
	Subscription	0.00	75.00	75.00	75.00
	Depreciation	990.00	275.00	1,265.00	0.00
	Other	0.00	1,062.79	1,062.79	1,268.00
		1,993.79	17,930.60	19,924.39	36,019.92

6 Fixed Assets	Intangible Website Development £	Tangible IT Equipment £	Total Assets £	
Cost				
At 1 April 2020	0.00	0.00	0.00	
Additions	4,950.00	1,099.00	6,049.00	
Disposals	0.00	0.00	0.00	
At 31 March 2021	<u>4,950.00</u>	<u>1,099.00</u>	<u>6,049.00</u>	
Depreciation				
At 1 April 2020	0.00	0.00	0.00	
Additions	990.00	275.00	1,265.00	
Disposals	0.00	0.00	0.00	
At 31 March 2021	<u>990.00</u>	<u>275.00</u>	<u>1,265.00</u>	
Net Book Values				
At 31 March 2021	<u>3,960.00</u>	<u>824.00</u>	<u>4,784.00</u>	
At 31 March 2020	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
7 Debtors				
		2021	2020	
		£	£	
Trade Debtors				
HMRC - Gift aid Tax Reclaimable		1,676.50	2,025.00	
		<u>1,676.50</u>	<u>2,025.00</u>	
8 Creditors: Amounts falling due in less than one year				
		2021	2020	
		£	£	
Accruals		-1,119.18	-1,528.00	
Other				
		<u>-1,119.18</u>	<u>-1,528.00</u>	
9 Movement in Funds				
	Balance at 01/03/2020	Incoming Resources	Outgoing Resources	Balance at 31/03/2021
	£	£	£	£
Restricted Funds	<u>3,390.00</u>	<u>5,862.77</u>	<u>1,993.79</u>	<u>7,258.98</u>
Unrestricted General Funds	<u>5,639.00</u>	<u>17,957.93</u>	<u>17,930.60</u>	<u>5,666.33</u>
Total Funds	<u>9,029.00</u>	<u>23,820.70</u>	<u>19,924.39</u>	<u>12,925.31</u>
10 Analysis of Net Assets Between Funds				
	Restricted Funds £	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Fixed Assets	3,960.00	824.00	4,784.00	0.00
Current Assets				
Debtors	300.00	1,376.00	1,676.00	2,025.39
Cash at Bank	2,975.25	4,608.55	7,583.80	8,531.42
Current Liabilities	0.00	-1,119.18	-1,119.18	-1,528.00
	<u>7,235.25</u>	<u>5,689.37</u>	<u>12,924.62</u>	<u>9,028.81</u>