

INTERNATIONAL BREAKTHROUGH MINISTRIES

England & Wales · Charity number 1140455

Details

Other names IBM

Status Registered

Legal form Trust

Registered 2011-02-16

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

Contact

Address 22 Kay Road
Leicester
LE3 9PQ

Phone 01162967789

Website www.pastormelusi.org

Activities

Objects: THE OBJECTS OF THE ORGANISATION'S ARE FOR THE BENEFIT OF THE PUBLIC: TO ADVANCE THE CHRISTIAN FAITH[IN ACCORDANCE WITH THE STATEMENT OF BELIEFS] IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT;

Activities: HOLDING REGULAR CHRISTIAN SERVICES TO PROMOTE THE CHRISTIAN FAITH IN THE COMMUNITY. COLLABORATING WITH VARIOUS COMMUNITY ORGANISATIONS, WORKING ALONG SIDE OTHER AGENCIES IN LOCAL AREAS FOR WHATEVER BENEFITS LOCAL COMMUNITIES. PROMOTING COMMUNITY TOGETHERNESS THROUGH COMMUNITY INITIATIVES AND OFFERING SAFE, HIGH QUALITY TRANSPORTATION SERVICES FOR CHILDREN AND ADULTS WITHIN LOCAL COMMUNITIES

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Birmingham City
- Buckinghamshire
- Leicestershire
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£173,552	£212,197	-	-
2023-12-31	£203,012	£204,757	-	-
2022-12-31	£175,194	£188,820	-	-
2021-12-31	£183,685	£159,197	-	-
2020-12-31	£145,753	£120,533	-	-

Trustees

Name	Role	Appointed
MELUSI DUBE	Chair	2012-05-25
Diana Michelle Hillman		2025-01-05
Hilton Mutariswa		2025-01-05

INTERNATIONAL BREAKTHROUGH MINISTRIES

England & Wales - Charity number 1140455

Accounts

INTERNATIONAL BREAKTHROUGH MINISTRIES

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2024

CHARITY NUMBER: 1140455

INTERNATIONAL BREAKTHROUGH MINISTRIES
22 KAY ROAD
LEICESTER
LE3 9PQ

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INTERNATIONAL BREAKTHROUGH MINISTRIES

TRUSTEES' REPORT YEAR ENDED 31ST DECEMBER 2024

The trustees are pleased to present their report for the year ended 31st December 2024 for the charity, International Breakthrough Ministries with charity number 1140455.

The Trustees of the charity are: Mr Melusi Dube
Mr Mbongeni Dube
Mr Damith Attanayake

The principal address of the charity is : 22 Kay Road
Leicester
LE3 9PQ

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a declaration of trust that was executed on 1st February 2011. The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVEMENTS AND PERFORMANCE

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation continues to hold several conferences during the year in which individuals came from all around the country to attend. It continues to meet in 3 different locations for its services in Leicester, London and Birmingham. These services run on Friday, Saturday and Sunday every week. The church now airs a weekly television programme on the Faith television. It continues on the long lease on new premises for its services in the town of Leicester. This has led to increase in its attendants and donations through the year.

FINANCIAL REVIEW

The income of the charity is above £174,000. This is a good amount for this year of the charity the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The main cost of the organisation was paying for the rent of its building that it uses for worship services and running television programs on the Christian channel.

RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

RISK MANAGEMENT

The charity has assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 21st October 2025 and signed on their behalf by:

Independent Examiner's Report
To the Trustees

INTERNATIONAL BREAKTHROUGH MINISTRIES

I report on the accounts of the church for the year ended 31st December 2024 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chuks Ajuka BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
Generator Business Centre
95 Miles road
Mitcham
Surrey
CR4 3FH

INTERNATIONAL BREAKTHROUGH MINISTRIES
ACCOUNTS FOR THE YEAR ENDED 31st December 2024

1 Receipts & Payments Account (General Purpose Fund)

Income Receipts

	£	£
	2024	2023
Tithes and Offerings	173552	200521
Other income	0	2491
Total Receipts	173552	203012

Direct Charitable Expenditure

Professional fees	2836	1720
Vehicle	0	1500
Church hall Rent	60907	61352
Admin	219	0
Mission House	0	0
Travel expenses	17476	19074
Renovation costs	0	0
Pastor's allowance	29715	29940
Television & Radio programs	47679	30549
Welfare	1720	1000
Accounting services	750	750
Telephone & Internet	3179	3281
Media Services	500	500
Subscription	390	0
Donation	480	315
Music Services	0	1410
Website	0	0
Bank Charges	1205	1624
Advertising	4123	732
Hotel expenses	2202	1199
Light & Heat	7120	7087
Insurance	11376	5395
Stationery	760	0
Supplies	706	623
Mission	4250	4782
Repairs	1846	1305
Vehicle payments	7955	25758
Conference costs	800	2316
Rates	3168	1964
	211362	204176

Other Expenditure

Equipment	835	0
Fixtures & Fittings	0	523
Security	0	58
	835	581

Total Payments	212197	204757
Net Receipts/(Payments) for the year	-38645	-1745
Cash Funds brought forward	39931	41676
Cash Funds at the end of the year	1286	39931

INTERNATIONAL BREAKTHROUGH MINISTRIES

2 Statements of Assets and Liabilities at 31st December 2024

Cash Funds	Unrestricted Funds	
	2024	2023
	£	£
Bank	1286	39931
Total Cash Funds	<u>1286</u>	<u>39931</u>
Assets Retained for the Charity's Own use		
Musical Instruments	212	365
Equipments	3939	4424
Fixtures and Fittings	634	793
Vehicle	<u>9600</u>	<u>1200</u>
	14385	6782
Liabilities		
Accounting services	800	750

Approved by the Trustees and signed on their behalf:

INTERNATIONAL BREAKTHROUGH MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2024

ACCOUNTING POLICIES

Basis of Accounting

These accounts have been prepared on the receipts and payments basis under the Chariteis Act.

Funds

Unrestricted funds are those which can be used at the Trustees' discretion. Restricted Funds are those whose purposes have been restricted by the donor.

Trustee Remuneration

Trustee Melusi Dube received £29940 for pastoral services
The church had 1 employee during the accounting year. All the work of the organisation was undertaken by volunteers during the financial year.
No employee earned more than £30,000 in the financial year.
The staff wages was managed through a PAYE Scheme.

Public Benefit

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for public benefit. Details of how this is achieved are provided in the Trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

Depreciation

Depreciation is calculated at 20% reducing balance method.

Cost	Equipment	Instrument Fittings	Vehicle	Total	
01/01/2024	14425	1261	2582	1500	19768
Additions	500	0	0	0	500
31/12/2024	<u>14925</u>	<u>1261</u>	<u>2582</u>	<u>1500</u>	<u>20268</u>
Depreciaton					
01/01/2024	10001	996	1789	300	13086
Charge	985	53	159	240	1437
31/12/2024	<u>10986</u>	<u>1049</u>	<u>1948</u>	<u>540</u>	<u>14523</u>
NBV					
31/12/2024	<u>3939</u>	<u>212</u>	<u>634</u>	<u>960</u>	<u>5745</u>

INTERNATIONAL BREAKTHROUGH MINISTRIES

England & Wales - Charity number 1140455

Accounts

INTERNATIONAL BREAKTHROUGH MINISTRIES

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2023

CHARITY NUMBER: 1140455

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INTERNATIONAL BREAKTHROUGH MINISTRIES

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The Trustees of the charity are: Mr Melusi Dube
Mr Mbongeni Dube
Mr Damith Attanayake

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ACHIEVEMENTS AND PERFORMANCE

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation continues to hold several conferences during the year in which individuals came from all around the country to attend. It continues to meet in 3 different locations for its services in Leicester, London and Birmingham. These services run on Friday, Saturday and Sunday every week. The church now airs a weekly television programme on the Faith television. It continues on the long lease on new premises for its services in the town of Leicester. This has led to increase in its attendants and donations through the year.

FINANCIAL REVIEW

The income of the charity is above £200,000. This is a good amount for this year of the charity the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The main cost of the organisation was paying for the rent of its building that it uses for worship services and running television programs on the Christian channel.

RESERVE POLICY

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RISK MANAGEMENT

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Approved by the Trustees on 29th October 2024 and signed on their behalf by:

Independent Examiner's Report
To the Trustees

INTERNATIONAL BREAKTHROUGH MINISTRIES

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INTERNATIONAL BREAKTHROUGH MINISTRIES
ACCOUNTS FOR THE YEAR ENDED 31st December 2023

1 Receipts & Payments Account (General Purpose Fund)

Income Receipts

	£	£
	2023	2022
Tithes and Offerings	200521	173601
Other income	2491	0
Total Receipts	203012	173601

Direct Charitable Expenditure

Professional fees	1720	0
Vehicle	1500	0
Church hall Rent	61352	49967
Admin	0	0
Mission House	0	600
Travel expenses	19074	14100
Renovation costs	0	0
Pastor's allowance	29940	25485
Television & Radio programs	30549	42014
Welfare	1000	4450
Accounting services	750	100
Telephone & Internet	3281	3818
Media Services	500	1570
Subscription	0	60
Donation	315	488
Music Services	1410	327
Website	0	402
Bank Charges	1624	626
Advertising	732	0
Hotel expenses	1199	0
Light & Heat	7087	3249
Insurance	5395	4294
PAYE/NIC	0	6392
Supplies	623	536
Mission	4782	5980
Repairs	1305	0
Vehicle payments	25758	21899
Conference costs	2316	0
Rates	1964	1843
	204176	188200

Other Expenditure

Equipment	0	0
Fixtures & Fittings	523	0
Security	58	620
	581	620
Total Payments	204757	188820
Net Receipts/(Payments) for the year	-1745	-13626
Cash Funds brought forward	41676	55302
Cash Funds at the end of the year	39931	41676

INTERNATIONAL BREAKTHROUGH MINISTRIES

2 Statements of Assets and Liabilities at 31st December 2023

Cash Funds	Unrestricted Funds	
	2023	2022
	£	£
Bank	39931	41676
Total Cash Funds	<u>39931</u>	<u>41676</u>
 Assets Retained for the Charity's Own use		
Musical Instruments	265	331
Equipments	4424	5530
Fixtures and Fittings	793	468
Vehicle	<u>1200</u>	<u>6329</u>
	6682	6329
 Liabilities		
Accounting services	750	750

Approved by the Trustees and signed on their behalf:

INTERNATIONAL BREAKTHROUGH MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2023

ACCOUNTING POLICIES

Basis of Accounting

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Funds

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No employee earned more than £30,000 in the financial year.

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Depreciation

Depreciation is calculated at 20% reducing balance method.

Cost	Equipment	Instrument	Fittings	Vehicle	Total
01/01/2023	14425	1261	2059	0	17745
Additions	0	0	523	1500	2023
31/12/2023	<u>14425</u>	<u>1261</u>	<u>2582</u>	<u>1500</u>	<u>19768</u>
Depreciaton					
01/01/2023	8895	930	1591	0	11416
Charge	1106	66	198	300	1670
31/12/2023	<u>10001</u>	<u>996</u>	<u>1789</u>	<u>300</u>	<u>13086</u>
NBV					
31/12/2023	<u>4424</u>	<u>265</u>	<u>793</u>	<u>1200</u>	<u>6682</u>

INTERNATIONAL BREAKTHROUGH MINISTRIES

England & Wales - Charity number 1140455

Accounts

INTERNATIONAL BREAKTHROUGH MINISTRIES

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2022

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INTERNATIONAL BREAKTHROUGH MINISTRIES

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RESERVE POLICY

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RISK MANAGEMENT

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TRUSTEE RESPONSIBILITIES

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Approved by the Trustees on 6th October 2023 and signed on their behalf by:

Independent Examiner's Report
To the Trustees

INTERNATIONAL BREAKTHROUGH MINISTRIES

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Respective responsibilities of trustees and examiner

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Basis of Independent examiner's report

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INTERNATIONAL BREAKTHROUGH MINISTRIES
ACCOUNTS FOR THE YEAR ENDED 31st December 2022

1 Receipts & Payments Account (General Purpose Fund)

Income Receipts

	£	£
	2022	2021
Tithes and Offerings	173601	183685
Other income	1593	0
Total Receipts	175194	183685

Direct Charitable Expenditure

Professional fees	0	1360
Hire of equipment	0	228
Church hall Rent	49967	44553
Admin	0	173
Mission House	600	0
Travel expenses	14100	3739
Renovation costs	0	4206
Pastor's allowance	25485	20006
Television programs	42014	38388
Welfare	4450	9396
Accounting services	100	510
Telephone & Internet	3818	2373
Media Services	1570	480
Subscription	60	0
Donation	488	0
Music Services	327	0
Website	402	0
Bank Charges	626	0
Advertising	0	115
Office expenses	0	280
Light & Heat	3249	1876
Insurance	4294	4359
PAYE/NIC	6392	3079
Supplies	536	7089
Mission	5980	2236
Repairs	0	85
Vehicle payments	21899	9950
Conference costs	0	556
Rates	1843	1976
	188200	157013

Other Expenditure

Equipment	0	1618
Instruments	0	0
Security	620	566
	620	2184
Total Payments	188820	159197
Net Receipts/(Payments) for the year	-13626	24488
Cash Funds brought forward	55302	30814
Cash Funds at the end of the year	41676	55302

INTERNATIONAL BREAKTHROUGH MINISTRIES

2 Statements of Assets and Liabilities at 31st December 2022

Cash Funds	Unrestricted Funds	
	2022	2021
	£	£
Bank	41676	55302
Total Cash Funds	<u>41676</u>	<u>55302</u>
Assets Retained for the Charity's Own use		
Musical Instruments	331	414
Equipments	5530	6912
Fixtures and Fittings	468	585
	<u>6329</u>	<u>7911</u>
Liabilities		
Accounting services	750	750

Approved by the Trustees and signed on their behalf:

INTERNATIONAL BREAKTHROUGH MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2022

ACCOUNTING POLICIES

Basis of Accounting

These accounts have been prepared on the receipts and payments basis under the Chariteis Act.

Funds

Unrestricted funds are those which can be used at the Trustees' discretion. Restricted Funds are those whose purposes have been restricted by the donor.

Trustee Remuneration

Trustee Melusi Dube received £20006 for pastoral services

The church had 1 employee during the accounting year. All the work of the organisation was undertaken by volunteers during the financial year.

No employee earned more than £25,000 in the financial year.

The staff wages was managed through a PAYE Scheme.

Public Benefit

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for public benefit. Details of how this is achieved are provided in the Trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

Depreciation

Depreciation is calculated at 20% reducing balance method.

Cost	Equipment	Instrument	Fittings	Total/£
01/01/2022	14425	1261	2059	17745
Additions	0	0	0	0
31/12/2022	<u>14425</u>	<u>1261</u>	<u>2059</u>	<u>17745</u>

Depreciaton

01/01/2022	7513	847	1474	9834
Charge	1382	83	117	1582
31/12/2022	<u>8895</u>	<u>930</u>	<u>1591</u>	<u>11416</u>
NBV				
31/12/2022	<u>5530</u>	<u>331</u>	<u>468</u>	<u>6329</u>

INTERNATIONAL BREAKTHROUGH MINISTRIES

England & Wales - Charity number 1140455

Accounts

INTERNATIONAL BREAKTHROUGH MINISTRIES

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2021

CHARITY NUMBER: 1140455

INTERNATIONAL BREAKTHROUGH MINISTRIES
22 KAY ROAD
LEICESTER
LE3 9PQ

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INTERNATIONAL BREAKTHROUGH MINISTRIES

TRUSTEES' REPORT YEAR ENDED 31ST DECEMBER 2021

The trustees are pleased to present their report for the year ended 31st December 2021 for the charity, International Breakthrough Ministries with charity number 1140455.

The Trustees of the charity are: Mr Melusi Dube
Mr Mbongeni Dube
Mr Damith Attanayake

The principal address of the charity is : 22 Kay Road
Leicester
LE3 9PQ

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a declaration of trust that was executed on 1st February 2011. The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVMENTS AND PERFORMANCE

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation continues to hold several conferences during the year in which individuals came from all around the country to attend. It continues to meet in 3 different locations for its services in Leicester, London and Birmingham. These services run on Friday, Saturday and Sunday every week. The church now airs a weekly television programme on the Faith television. It continues on the long lease on new premises for its services in the town of Leicester. This has led to increase in its attendants and donations through the year.

FINANCIAL REVIEW

The income of the charity is above £183,000. This is a good amount for this year of the charity the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The main cost of the organisation was paying for the rent of its building that it uses for worship services and running television programs on the Christian channel.

RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

RISK MANAGEMENT

The charity has assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 14th October 2022 and signed on their behalf by:

Independent Examiner's Report
To the Trustees

INTERNATIONAL BREAKTHROUGH MINISTRIES

I report on the accounts of the church for the year ended 31st December 2021 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chuks Ajuka BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
Generator Business Centre
95 Miles road
Mitcham
Surrey
CR4 3FH

INTERNATIONAL BREAKTHROUGH MINISTRIES

ACCOUNTS FOR THE YEAR ENDED 31st December 2021

1 Receipts & Payments Account (General Purpose Fund)

Income Receipts

	£	£
	2021	2020
Tithes and Offerings	183685	135873
Other income	0	9880
Total Receipts	183685	145753

Direct Charitable Expenditure

Professional fees	1360	200
Hire of equipment	228	0
Church hall Rent	44553	40089
Admin	173	2397
Travel expenses	3739	2168
Renovation costs	4206	370
Pastor's allowance	20006	10207
Television programs	38388	25950
Welfare	9396	5400
Accounting services	510	640
Telephone	2373	3755
Media Services	480	571
Advertising	115	504
Office expenses	280	2800
Light & Heat	1876	519
Insurance	4359	3910
PAYE/NIC	3079	166
Supplies	7089	199
Mission	2236	1000
Repairs	85	4835
Vehicle payments	9950	9915
Conference costs	556	150
Rates	1976	1400
	157013	117145

Other Expenditure

Equipment	1618	1722
Instruments	0	1666
Security	566	0
	2184	3388
Total Payments	159197	159197
Net Receipts/(Payments) for the year	24488	25220
Cash Funds brought forward	30814	5594
Cash Funds at the end of the year	55302	30814

INTERNATIONAL BREAKTHROUGH MINISTRIES

2 Statements of Assets and Liabilities at 31st December 2021

Cash Funds	Unrestricted Funds	
	2021	2020
	£	£
Bank	55302	30813
Total Cash Funds	<u>55302</u>	<u>30813</u>
Assets Retained for the Charity's Own use		
Musical Instruments	414	518
Equipments	6912	7022
Fixtures and Fittings	585	731
	<u>7911</u>	<u>8271</u>
Liabilities		
Accounting services	750	470

Approved by the Trustees and signed on their behalf:

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2021

ACCOUNTING POLICIES

Basis of Accounting

These accounts have been prepared on the receipts and payments basis under the Chariteis Act.

Funds

Unrestricted funds are those which can be used at the Trustees' discretion. Restricted Funds are those whose purposes have been restricted by the donor.

Trustee Remuneration

Trustee Melusi Dube received £20006 for pastoral services

The church had 1 employee during the accounting year. All the work of the organisation was undertaken by volunteers during the financial year.

No employee earned more than £15,000 in the financial year.

The staff wages was managed through a PAYE Scheme.

Public Benefit

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for public benefit. Details of how this is achieved are provided in the Trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

Depreciation

Depreciation is calculated at 20% reducing balance method.

Cost	Equipment	Instrument	Fittings	Total/£
01/01/2021	12807	1261	2059	16127
Additions	1618	0	0	1618
31/12/2021	<u>14425</u>	<u>1261</u>	<u>2059</u>	<u>17745</u>

Depreciaton				
01/01/2021	5785	743	1328	7856
Charge	1728	104	146	1978
31/12/2021	<u>7513</u>	<u>847</u>	<u>1474</u>	<u>9834</u>
NBV				
31/12/2021	<u>6912</u>	<u>414</u>	<u>585</u>	<u>7911</u>

INTERNATIONAL BREAKTHROUGH MINISTRIES

England & Wales - Charity number 1140455

Accounts

INTERNATIONAL BREAKTHROUGH MINISTRIES

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2020

CHARITY NUMBER: 1140455

INTERNATIONAL BREAKTHROUGH MINISTRIES
22 KAY ROAD
LEICESTER
LE3 9PQ

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INTERNATIONAL BREAKTHROUGH MINISTRIES

TRUSTEES' REPORT YEAR ENDED 31ST DECEMBER 2020

The trustees are pleased to present their report for the year ended 31st December 2020 for the charity, International Breakthrough Ministries with charity number 1140455.

The Trustees of the charity are: Mr Melusi Dube
Mr Mbongeni Dube
Mr Damith Attanayake

The principal address of the charity is : 22 Kay Road
Leicester
LE3 9PQ

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a declaration of trust that was executed on 1st February 2011. The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVMENTS AND PERFORMANCE

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation continues to hold several conferences during the year in which individuals came from all around the country to attend. It continues to meet in 3 different locations for its services in Leicester, London and Birmingham. These services run on Friday, Saturday and Sunday every week. The church now airs a weekly television programme on the Faith television. It continues on the long lease on new premises for its services in the town of Leicester. This has led to increase in its attendants and donations through the year.

FINANCIAL REVIEW

The income of the charity is above £145,000. This is a good amount for this year of the charity the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The main cost of the organisation was paying for the rent of its building that it uses for worship services and running television programs on the Christian channel.

RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

RISK MANAGEMENT

The charity has assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 18th October 2021 and signed on their behalf by:

Independent Examiner's Report
To the Trustees

INTERNATIONAL BREAKTHROUGH MINISTRIES

I report on the accounts of the church for the year ended 31st December 2020 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chuks Ajuka BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
Generator Business Centre
95 Miles road
Mitcham
Surrey
CR4 3FH

INTERNATIONAL BREAKTHROUGH MINISTRIES

ACCOUNTS FOR THE YEAR ENDED 31st December 2020

1 Receipts & Payments Account (General Purpose Fund)

Income Receipts

	£	£
	2020	2019
Tithes and Offerings	135873	95210
Other income	9880	
Total Receipts	145753	95210

Direct Charitable Expenditure

Professional fees	200	764
Bank charges	0	200
Church hall Rent	40089	40210
Admin	2397	1700
Travel expenses	2168	4553
Renovation costs	370	371
Pastor's allowance	10207	9318
Television programs	25950	13475
Welfare	5400	0
Accounting services	640	470
Telephone	3755	1558
Media Services	571	0
Advertising	504	144
Office expenses	2800	0
Light & Heat	519	2330
Insurance	3910	4370
PAYE/NIC	166	0
Stationery	199	137
Mission	1000	259
Repairs	4835	0
Vehicle payments	9915	7881
Conference costs	150	650
Rates	1400	1192
	117145	89582

Other Expenditure

Equipment	1722	898
Instruments	1666	0
Security	0	656
	3388	1554
Total Payments	120533	120533
Net Receipts/(Payments) for the year	25220	4710
Cash Funds brought forward	5594	884
Cash Funds at the end of the year	30814	5594

INTERNATIONAL BREAKTHROUGH MINISTRIES

2 Statements of Assets and Liabilities at 31st December 2020

Cash Funds	Unrestricted Funds	
	2020	2019
	£	£
Bank	30813	5594
Total Cash Funds	<u>30813</u>	<u>5594</u>
Assets Retained for the Charity's Own use		
Musical Instruments	518	647
Equipments	7022	5390
Fixtures and Fittings	731	914
	<u>8271</u>	<u>6951</u>
Liabilities		
Accounting services	470	470

Approved by the Trustees and signed on their behalf:

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2020

ACCOUNTING POLICIES

Basis of Accounting

These accounts have been prepared on the receipts and payments basis under the Chariteis Act.

Funds

Unrestricted funds are those which can be used at the Trustees' discretion. Restricted Funds are those whose purposes have been restricted by the donor.

Trustee Remuneration

Trustee Melusi Dube received £10207 for pastoral services

The church had 1 employee during the accounting year. All the work of the organisation was undertaken by volunteers during the financial year.

No employee earned more than £15,000 in the financial year.

The staff wages was managed through a PAYE Scheme.

Public Benefit

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for public benefit. Details of how this is achieved are provided in the Trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

Depreciation

Depreciation is calculated at 20% reducing balance method.

Cost	Equipment	Instrument	Fittings	Total/£
01/01/2020	9419	1261	2059	12739
Additions	3388	0	0	3388
31/12/2020	<u>12807</u>	<u>1261</u>	<u>2059</u>	<u>16127</u>

Depreciaton

01/01/2020	4029	614	1145	5788
Charge	1756	129	183	2068
31/12/2020	<u>5785</u>	<u>743</u>	<u>1328</u>	<u>7856</u>
NBV				
31/12/2020	<u>7022</u>	<u>518</u>	<u>731</u>	<u>8271</u>