



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01/04/2023 Period start date To 31/03/2024 Period end date

Charity name: BREAKTHROUGH PRAYER CHAPEL INTERNATIONAL

Charity registration number: 1177351

Objectives and Activities

| | SORP reference | |
|--|--------------------|---|
| Summary of the purposes of the charity as set out in its governing document | Para 1.17 | TO ADVANCE THE CHRISTIAN FAITH, HELP IN ADVANCEMENT OF EDUCATION AND FULFIL OTHER CHARITABLE PURPOSES IN ACCORDANCE WITH THE LAWS OF ENGLAND AND WALES TO PROMOTE THE CHRISTIAN FAITH FOR THE BENEFIT OF THE PUBLIC |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | IN-DOOR PREACHING LEADERSHIP TRAINING PROGRAMMES DISCIPLESHIP TRAINING PROGRAMMES DISTRIBUTION OF CLOTH AND FOOD TO THE NEEDY AND HOMLESS IN THE COMMUNITY |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit | Para 1.18 | THE TRUSTEES UNDERSTANDS AND REGARDS THE GUIDANCE ISSUED BY THE CHARITY COMMISSION ON PUBLIC BENEFITS |

Additional information (optional)

You may choose to include further statements where relevant about:

| | SORP reference | |
|--|----------------|--|
| Policy on grant making | Para 1.38 | |
| Policy on social investment including program related investment | Para 1.38 | |
| Contribution made by volunteers | Para 1.38 | |

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| | | |
| Other | | |

Achievements and Performance

| | SORP reference | |
|---|----------------|---|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20 | <p>THE CHARITY CONTINUES TO REACH OUT TO PEOPLE WITHIN THE COMMUNITY WITH THE WORD OF GOD.</p> <p>THE CHRITY ALSO ORGANISED A YOUTH EMPOWERMENT FORUM AT KEELE UNIVERSITY, A PROGRAMME DESIGNED TO HELP THE YOUTH IN THESE CHALLENGING TIMES.</p> <p>THE ALSO MADE DONATIONS TO HELP WOMENS REFUGE (WOMEN AND CHILDREN FLEEING DOMESTIC VIOLENCE GROUP)</p> |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|--|-----------|--|
| Achievements against objectives set | Para 1.41 | |
| Performance of fundraising activities against objectives set | Para 1.41 | |
| Investment performance against objectives | Para 1.41 | |
| Other | | |

Financial Review

| | | |
|--|-----------|--|
| Review of the charity's financial position at the end of the period | Para 1.21 | DURING THE YEAR CHARITY REPORTED A SURPLUS INCOME. THE CHARITY IS STILL AT ITS INFANT STAGES AND HAS THE CAPACITY TO CARRY ON AS A GOING CONCERN |
| Statement explaining the policy for holding reserves stating why they are held | Para 1.22 | THE CHARITY'S POLICY IS TO RESERVE SURPLUS FUNDS TO ENABLE IT TO ACQUIRE A FREEHOLD BUILDING WHICH WILL BE USED FOR ITS NORMAL CHURCH ACTIVITIES |
| Amount of reserves held | Para 1.22 | £20,000 |
| Reasons for holding zero reserves | Para 1.22 | |
| Details of fund materially in deficit | Para 1.24 | |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | THERE IS NO UNCERTAINTY CURRENTLY ABOUT THE CHARITY'S GOING CONCERN |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|---|-----------|--|
| The charity's principal sources of funds (including any fundraising) | Para 1.47 | THE MAIN SOURCES OF FUNDS TO THE CHARITY IS BY MEMBERS CONTRIBUTION IN TERMS OF TITHES AND OFFERINGS |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 | |
| A description of the principal risks facing the charity | Para 1.46 | |
| Other | | |

Structure, Governance and Management

| | | |
|---|-----------|----------------------------|
| Description of charity's trusts: | | |
| Type of governing document (trust deed , royal charter) | Para 1.25 | TRUST DEED OR CONSTITUTION |
| How is the charity constituted? (e.g. unincorporated association , CIO) | Para 1.25 | TRUST |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | APPOINTMENT |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|---|-----------|---|
| Policies and procedures adopted for the induction and training of trustees | Para 1.51 | |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 | |
| Relationship with any related parties | Para 1.51 | |
| Other Online and Telephone conference call meeting | | THE PANDEMIC HAS CHANGED THE DYNAMICS OF THE CHURCH MEETING ORGANISATION. SOME OF THE MEETINGS ARE NOW ORGANISED ONLINE TO ENGAGE ITS MEMBERS AND THE PUBLIC. |

Reference and Administrative details

| | |
|-----------------------------|---|
| Charity name | BREAKTHROUGH PRAYER CHAPEL INTERNATIONAL |
| Other name the charity uses | |
| Registered charity number | 1177351 |
| Charity's principal address | 61 Hawthorn Avenue ANDOVER SP11 6YU |
| | |

Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|-------------------------|-----------------|-----------------------------------|---|
| 1 | STEPHANIE PREMPEH | | | |
| 2 | EDWARD AGYEMANG PREMPEH | | | |
| 3 | DR FRANCIS OFFEH | | | |
| 4 | ADWOA JEPSON | | | |
| 5 | CATHERINE BROWN | | | |
| 6 | | | | |
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| 19 | | | | |

Corporate trustees – names of the directors at the date the report was approved

| Director name | | |
|---------------|--|--|
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| | | |

Name of trustees holding title to property belonging to the charity

| Trustee name | Dates acted if not for whole year | |
|--------------|-----------------------------------|--|
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Funds held as custodian trustees on behalf of others

| | |
|---|--|
| Description of the assets held in this capacity | |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects | |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets | |

Additional information (optional)

Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
| | | |
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| | | |

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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| |
|--|

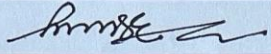
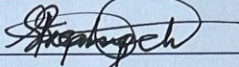
Other optional information

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Declarations

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

Signed on behalf of the charity's trustees

| | | |
|-------------------------------------|---|---|
| Signature(s) |  |  |
| Full name(s) | EDWARD PREMPEH | STEPHANIE PREMPEH |
| Position (eg Secretary, Chair, etc) | CHAIR | SECRETARY |
| Date | 31.05.2024 | |



| | | | | | | |
|--|------------|----|------------------------|------------|---------|--|
| BREAKTHROUGH PRAYER CHAPEL INTERNATIONAL | | | Charity No (if any) | | 1177351 | |
| Annual accounts for the period | | | | | | |
| Period start date | 01/04/2023 | To | Period end date | 31/03/2024 | | |

Section A Statement of financial activities

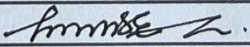

| Recommended categories by activity | | Guidance Note | Unrestricted funds £ F01 | Restricted income funds £ F02 | Endowment funds £ F03 | Total funds £ F04 | Prior year funds £ F05 |
|---|----------------------|---------------|--------------------------------|-------------------------------------|-----------------------------|-------------------------|------------------------------|
| Incoming resources (Note 3) | | | | | | | |
| Income and endowments from: | | | | | | | |
| Donations and Voluntary Income | Tithes & Offerings | S01 | 75,191 | - | - | 75,191 | 63,240 |
| Charitable activities | | S02 | - | - | - | - | - |
| Other trading activities | | S03 | - | - | - | - | - |
| Investments | | S04 | - | - | - | - | - |
| Separate material item of income | | S05 | - | - | - | - | - |
| Other | | S06 | - | - | - | - | - |
| Total | | S07 | 75,191 | - | - | 75,191 | 63,240 |
| Resources expended (Note 6) | | | | | | | |
| Expenditure on: | | | | | | | |
| Costs of generating voluntary income | | S08 | 64,847 | - | - | 64,847 | 46,244 |
| Charitable activities | | S09 | - | - | - | - | - |
| Governance costs | Legal & Professional | S10 | 700 | - | - | 700 | 700 |
| Other resources expended | Depreciation | S11 | 5,924 | - | - | 5,924 | 4,678 |
| Total | | S12 | 71,471 | - | - | 71,471 | 51,622 |
| Net income/(expenditure) before investment gains/(losses) | | | | | | | |
| Net gains/(losses) on investments | | S13 | 3,720 | - | - | 3,720 | 11,618 |
| Net income/(expenditure) | | S14 | - | - | - | - | - |
| Extraordinary items | | S15 | 3,720 | - | - | 3,720 | 11,618 |
| Transfers between funds | | S16 | - | - | - | - | - |
| Other recognised gains/(losses): | | S17 | - | - | - | - | - |
| Gains and losses on revaluation of fixed assets for the charity's own use | | S18 | - | - | - | - | - |
| Other gains/(losses) | | S19 | - | - | - | - | - |
| Net movement in funds | | S20 | 3,720 | - | - | 3,720 | 11,618 |
| Reconciliation of funds: | | | | | | | |
| Total funds brought forward | | S21 | 11,618 | - | - | 11,618 | |
| Total funds carried forward | | S22 | 15,338 | - | - | 15,338 | 11,618 |

Section B

Balance sheet

| | | Guidance Notes | Unrestricted funds £ F01 | Restricted income funds £ F02 | Endowment funds £ F03 | Total this year £ F04 | Total last year £ F05 |
|---|-----|----------------|--------------------------------|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Fixed assets | | | | | | | |
| Intangible assets (Note 15) | B01 | | - | - | - | - | - |
| Tangible assets (Note 14) | B02 | | 9,187 | - | - | 9,187 | 8,931 |
| Heritage assets (Note 16) | B03 | | - | - | - | - | - |
| Investments (Note 17) | B04 | | - | - | - | - | - |
| Total fixed assets | B05 | | 9,187 | - | - | 9,187 | 8,931 |
| Current assets | | | | | | | |
| Stocks (Note 18) | B06 | | - | - | - | - | - |
| Debtors (Note 19) | B07 | | - | - | - | - | - |
| Investments (Note 17.4) | B08 | | - | - | - | - | - |
| Cash at bank and in hand (Note 24) | B09 | | 51,461 | - | - | 51,461 | 52,116 |
| Total current assets | B10 | | 51,461 | - | - | 51,461 | 52,116 |
| Creditors: amounts falling due within one year (Note 20) | B11 | | 700 | - | - | 700 | 700 |
| Net current assets/(liabilities) | B12 | | 50,761 | - | - | 50,761 | 51,416 |
| Total assets less current liabilities | B13 | | 59,948 | - | - | 59,948 | 60,347 |
| Creditors: amounts falling due after one year (Note 20) | B14 | | - | - | - | - | - |
| Provisions for liabilities | B15 | | - | - | - | - | - |
| Total net assets or liabilities | B16 | | 59,948 | - | - | 59,948 | 60,347 |
| Funds of the Charity | | | | | | | |
| Endowment funds (Note 27) | B17 | | - | - | - | - | - |
| Restricted income funds (Note 27) | B18 | | - | - | - | - | - |
| Unrestricted funds | B19 | | 59,948 | - | - | 59,948 | 60,347 |
| Revaluation reserve | B20 | | - | - | - | - | - |
| Total funds | B21 | | 59,948 | - | - | 59,948 | 60,347 |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval dd/mm/yyyy |
|--|-------------------|--------------------------------|
|  | EDWARD PREMPEH | 31.05.2024 |
|  | STEPHANIE PREMPEH | 31.05.2024 |

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

- and 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 (FRS 102) issued on 16 July 2014
- and with* ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

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

☒

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

THE CHARITY IS ABLE TO MEET ITS PUBLIC REQUIREMENTS AS WELL AS REALISING ITS ASSETS AND DISCHARGING ITS LIABILITIES IN THE NORMAL COURSE OF ITS OPERATIONS. IN ORDER WORDS, IT HAS NEITHER INTENTION NOR THE NEED TO LIQUIDATE OR CURTAIL MATERIALLY ITS SCALE OF OPERATION. IT HAS ENOUGH RESOURCES TO CONTINUE IN OPERATION.

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in the accounts.

- Yes* ☒ No* ☒

* -Tick as appropriate

Please disclose:

| | |
|--|--|
| (i) the nature of the change in accounting policy; | |
| (ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and | |
| (iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP. | |

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

- Yes* ☒ No* ☒

* -Tick as appropriate

Please disclose:

| | |
|---|--|
| (i) the nature of any changes; | |
| (ii) the effect of the change on income and expense or assets and liabilities for the current period; and | |
| (iii) where practicable, the effect of the change in one or more future periods. | |

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

- Yes* ☒ No* ☒

* -Tick as appropriate

Please disclose:

| | |
|---|--|
| (i) the nature of the prior period error; | |
| (ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and | |
| (iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts. | |

| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

| | | | | | | | | |
|--|--|---|-----|----|-----|-------------------------------------|-------------------------------------|-------------------------------------|
| Recognition of income | <p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | |
| Offsetting | <p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p> | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | |
| Grants and donations | <p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| Legacies | <p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p> | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| Government grants | <p>The charity has received government grants in the reporting period</p> | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| Tax reclaims on donations and gifts | <p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p> | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | |
| Contractual income and performance related grants | <p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p> | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| Donated goods | <p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | |
| | <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | |
| | <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | |
| | <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | |
| | <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p> | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | |
| Donated services and facilities | <p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | |
| | <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p> | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | |
| Support costs | <p>The charity has incurred expenditure on support costs.</p> | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | | | | |
| Volunteer help | <p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p> | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | |
| Income from interest, royalties and dividends | <p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p> | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| Income from membership subscriptions | <p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| | <p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p> | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| Settlement of insurance claims | <p>Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.</p> | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| Investment gains and losses | <p>This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.</p> | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | | | | |

2.3 EXPENDITURE AND LIABILITIES

| | | | | |
|--|--|-------------------------------------|--------------------------|-------------------------------------|
| Liability recognition | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Governance and support costs | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Grants with performance conditions | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Grants payable without performance conditions | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Redundancy cost | The charity made no redundancy payments during the reporting period. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Deferred income | No material item of deferred income has been included in the accounts. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Creditors | The charity has creditors which are measured at settlement amounts less any trade discounts | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Provisions for liabilities | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Basic financial instruments | The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

2.4 ASSETS

| | | | | |
|---|---|-------------------------------------|-------------------------------------|-------------------------------------|
| Tangible fixed assets for use by charity | These are capitalised if they can be used for more than one year, and cost at least | Yes | No | N/a |
| | They are valued at cost. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | The depreciation rates and methods used are disclosed in note 9.2. | Yes | No | N/a |
| Intangible fixed assets | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5 | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| | They are valued at cost. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Heritage assets | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| | They are valued at cost. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Investments | Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| | Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Stocks and work in progress | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| | Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Debtors | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Current asset investments | The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | They are valued at fair value except where they qualify as basic financial instruments. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Note 3

Analysis of income

| | | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year |
|-----------------------------------|--|--------------------|-------------------------|-----------------|-------------|------------|
| Analysis | | | | | £ | £ |
| Donations and legacies: | Donations and gifts | 68,294 | - | - | 68,294 | 58,221 |
| | Gift Aid | 6,897 | - | - | 6,897 | 5,020 |
| | Legacies | - | - | - | - | - |
| | General grants provided by government/other charities | - | - | - | - | - |
| | Membership subscriptions and sponsorships which are in substance donations | - | - | - | - | - |
| | Donated goods, facilities and services | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | | 75,191 | - | - | 75,191 | 63,241 |
| Charitable activities: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | | - | - | - | - | - |
| Other trading activities: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | | - | - | - | - | - |
| Income from investments: | Interest income | - | - | - | - | - |
| | Dividend income | - | - | - | - | - |
| | Rental and leasing income | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | | - | - | - | - | - |
| Separate material item of income: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| Total | | - | - | - | - | - |
| Other: | Conversion of endowment funds into income | - | - | - | - | - |
| | Gain on disposal of a tangible fixed asset held for charity's own use | - | - | - | - | - |
| | Gain on disposal of a programme related investment | - | - | - | - | - |
| | Royalties from the exploitation of intellectual property rights | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | - | - | - | - |
| TOTAL INCOME | | 75,191 | - | - | 75,191 | 63,241 |
| Other information: | | | | | | |

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4

Analysis of receipts of government grants

| | Description | This year £ | Last year £ |
|--------------------|-------------|----------------|----------------|
| Government grant 1 | | - | - |
| Government grant 2 | | - | - |
| Government grant 3 | | - | - |
| Other | | - | - |
| | Total | - | - |

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Note 5 Donated goods, facilities and services

| | This year £ | Last year £ |
|-----------------|----------------|----------------|
| Seconded staff | - | - |
| Use of property | - | - |
| Other | - | - |
| | - | - |

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Section C **Notes to the accounts** **(cont)**
Note 6 **Analysis of expenditure**

| | | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year |
|---|---|--------------------|-------------------------|-----------------|-------------|------------|
| | Analysis | | | | £ | £ |
| Expenditure on raising funds: | Incurred seeking donations | 64,847 | - | - | 64,847 | 46,244 |
| | Incurred seeking legacies | - | - | - | - | - |
| | Incurred seeking grants | | | | | |
| | Operating membership schemes and social lotteries | | | | | |
| | Staging fundraising events | | | | | |
| | Fundraising agents | | | | | |
| | Operating charity shops | | | | | |
| | Operating a trading company undertaking non-charitable trading activity | | | | | |
| | Advertising, marketing, direct mail and publicity | - | - | - | - | - |
| | Start up costs incurred in generating new source of future income | - | - | - | - | - |
| | Database development costs | - | - | - | - | - |
| | Other trading activities | | | | | |
| | Investment management costs: | - | - | - | - | |
| | Portfolio management costs | - | - | - | - | - |
| | Cost of obtaining investment advice | - | - | - | - | - |
| | Investment administration costs | - | - | - | - | - |
| | Intellectual property licencing costs | - | - | - | - | - |
| | Rent collection, property repairs and maintenance charges | - | - | - | - | - |
| | Total expenditure on raising funds | 64,847 | - | - | 64,847 | 46,244 |
| Expenditure on charitable activities | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Total expenditure on charitable activities | - | - | - | - | - |
| Separate material item of expense | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Other | | | | | | |
| | Depreciation | 5,924 | - | - | 5,924 | 4,678 |
| | Legal & Professional | 700 | - | - | 700 | 700 |
| | | - | - | - | - | - |
| | Total other expenditure | 6,624 | - | - | 6,624 | 5,378 |
| TOTAL EXPENDITURE | | 71,471 | - | - | 71,471 | 51,622 |

Other information:

Analysis of expenditure on charitable activities

| Activity or programme | Activities undertaken directly | Grant funding of activities | Support Costs | Total this year | Total prior year |
|-----------------------|--------------------------------|-----------------------------|---------------|-----------------|------------------|
| | £ | £ | £ | £ | £ |
| Activity 1 | | | | | |
| Activity 2 | | | | | |
| Other | | | | | |
| Total | | | | | |

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

| |
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| |
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Section C**Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

| This year £ | Last year £ |
|----------------|----------------|
| 700 | 700 |
| | |
| | |
| 0 | 0 |

| | | |
|------------------|------------------------------|---------------|
| Section C | Notes to the accounts | (cont) |
|------------------|------------------------------|---------------|

Note 11 **Paid employees**
Please complete this note if the charity has any employees.

11.1 Staff Costs

| | This year £ | Last year £ |
|---|----------------|----------------|
| Salaries and wages | 7,733 | 1,500 |
| Social security costs | - | - |
| Pension costs (defined contribution scheme) | - | - |
| Other employee benefits | - | - |
| Total staff costs | 7,733 | 1,500 |

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

| |
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Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

| |
|------|
| True |
|------|

| Band | Number of employees |
|----------------------|---------------------|
| £60,000 to £69,999 | |
| £70,000 to £79,999 | |
| £80,000 to £89,999 | |
| £90,000 to £99,999 | |
| £100,000 to £109,999 | |
| | |

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

| |
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| |
|--|

11.2 Average head count in the year

The parts of the charity in which the employees work

| | This year Number | Last year Number |
|-----------------------|---------------------|---------------------|
| Fundraising | - | - |
| Charitable Activities | - | - |
| Governance | - | - |
| Other | - | - |
| Total | - | - |

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

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| |
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Please state the legal authority or reason for making the payment

| |
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| |
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Please state the amount of the payment (or value of any waiver of a right to an asset)

| |
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| |
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11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

| |
|--|
| |
|--|

The nature of the payment (cash, asset etc.)

| |
|--|
| |
|--|

The extent of redundancy funding at the balance sheet date

| |
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Please state the accounting policy for any redundancy or termination payments

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| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

| |
|--|
| |
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Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

| |
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12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

| |
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| |
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Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

| |
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12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

| |
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| |
| |

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

| | Freehold land & buildings | Computers Equipment | Plant, machinery and motor vehicles | Fixtures, fittings and equipment | Total |
|---------------------------------|------------------------------|------------------------|--|--|--------|
| | £ | £ | £ | £ | £ |
| At the beginning of the year | - | 1,000 | 5,000 | 16,741 | 22,741 |
| Additions | - | - | - | 6,180 | 6,180 |
| Revaluations | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Transfers * | - | - | - | - | - |
| At end of the year | - | 1,000 | 5,000 | 22,921 | 28,921 |

14.2 Depreciation and impairments

| | **Basis | SL or RB | SL or RB | SL or RB | SL or RB | SL or RB | Straight Line ("SL") or Reducing Balance ("RB") |
|-----------------------------|---------|----------|----------|----------|----------|----------|--|
| | ** Rate | | 33% | 20% | 20% | | |
| At beginning of the year | - | 660 | 3,000 | 10,150 | 13,810 | | |
| Disposals | - | - | - | - | - | | |
| Depreciation | - | 340 | 1,000 | 4,584 | 5,924 | | |
| Impairment | - | - | - | - | - | | |
| Transfers* | - | - | - | - | - | | |
| At end of the year | - | 1,000 | 4,000 | 14,734 | 19,734 | | |

14.3 Net book value

| | | | | | |
|--|---|-----|-------|-------|-------|
| Net book value at the beginning of the year | - | 340 | 2,000 | 6,591 | 8,931 |
| Net book value at the end of the year | - | - | 1,000 | 8,187 | 9,187 |

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

| |
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| |
|--|

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

| |
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the name of independent valuer, if applicable

| |
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| |
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the methods applied and significant assumptions

| |
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the carrying amount that would have been recognised had the assets been carried under the cost model.

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14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

| |
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| |
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(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

| |
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| |
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(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

| |
|--|
| |
|--|

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB

| | | |
|------------------|------------------------------|---------------|
| Section C | Notes to the accounts | (cont) |
|------------------|------------------------------|---------------|

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

| This year | Last year |
|-----------|-----------|
| £ | £ |
| - | - |
| - | - |
| - | - |
| - | - |

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

| This year | Last year |
|-----------|-----------|
| £ | £ |
| - | - |
| - | - |
| - | - |
| - | - |
| - | - |

Section C**Notes to the accounts****(cont)****Note 20 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

| | Amounts falling due within one year | | Amounts falling due after more than one year | |
|--|-------------------------------------|----------------|--|----------------|
| | This year £ | Last year £ | This year £ | Last year £ |
| Accruals for grants payable | - | - | - | - |
| Bank loans and overdrafts | - | - | - | - |
| Trade creditors | - | - | - | - |
| Payments received on account for contracts or performance-related grants | - | - | - | - |
| Accruals and deferred income | - | - | - | - |
| Taxation and social security | - | - | - | - |
| Other creditors | 700 | 700 | - | - |
| Total | 700 | 700 | - | - |

20.2 Deferred income*Please complete this note if the charity has deferred income.**Please explain the reasons why income is deferred.***Movement in deferred income account**

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

| This year £ | Last year £ |
|----------------|----------------|
| - | - |
| - | - |
| - | - |
| - | - |

Section C**Notes to the accounts****(cont)****Note 21 Provisions for liabilities and charges**

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

| |
|--|
| |
| |
| |

21.2 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period
Amounts added in current period
Amounts charged against the provision in the current period
Unused amounts reversed during the period
Balance at the end of the reporting period

| This year £ | Last year £ |
|----------------|----------------|
| - | - |
| - | - |
| - | - |
| - | - |
| - | - |

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

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21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

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| Section C | Notes to the accounts | (cont) |
|------------------|------------------------------|---------------|

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

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| Section C | Notes to the accounts | (cont) |
|------------------|------------------------------|---------------|

Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other - Paypal
Total

| This year £ | Last year £ |
|----------------|----------------|
| - | - |
| - | - |
| 51,461 | 52,116 |
| - | - |
| 51,461 | 52,116 |

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

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| Note 26 | Events after the end of the reporting period |
|---------|--|

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event

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Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

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| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

| Fund names | Type PE, EE R or UR * | Purpose and Restrictions | Fund balances brought forward £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | Fund balances carried forward £ |
|--------------------|--------------------------|--------------------------|---|-------------|------------------|----------------|--------------------------|---|
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| Other funds | N/a | N/a | - | - | - | - | - | - |
| Total Funds | | | - | - | - | - | - | - |

| | | |
|-----------|-----------------------|--------|
| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

| Fund names | Type PE, EE R or UR * | Purpose and Restrictions | Fund balances brought forward £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | Fund balances carried forward £ |
|--------------------|--------------------------|--------------------------|---|-------------|------------------|----------------|--------------------------|---|
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| Other funds | N/a | N/a | - | - | - | - | - | - |
| Total Funds | | | - | - | - | - | - | - |

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value | | | |
|-----------------|--|-------------------------------|----------------------|---|-------|
| | | This year | | | |
| | | Remuneration | Pension contribution | Redundancy (including loss of office)/ex gratia | Other |
| | | £ | £ | | £ |
| | | | | | |
| | | | | | |

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

| Type of expenses reimbursed | This year | Last year |
|-----------------------------|-----------|-----------|
| | £ | £ |
| Travel | | |
| Subsistence | | |
| Accommodation | | |
| Other (please specify): | | |
| | | |
| TOTAL | | |

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | Amount | Balance at period end | Provision for bad debts at period end | Amounts written off during reporting period |
|--------------------------------------|-------------------------|-----------------------------------|--------|-----------------------|---------------------------------------|---|
| | | | £ | £ | £ | £ |
| | | | | | | |
| | | | | | | |

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

| Section C | Notes to the accounts | (cont) |
|----------------|-------------------------------|---|
| Note 29 | Additional Disclosures | <p>The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.</p> |
| | | |

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

BREAKTHROUGH PRAYER CHAPEL INTERNATIONAL

On accounts for the year
ended

31 MARCH 2024

Charity no (if
any)

1177351

Set out on pages

1-24 OF ANNUAL ACCOUNT

(remember to include the page numbers of additional sheets)

Respective
responsibilities of
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of [Association International Accountants]. *Delete [] if not applicable.*

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 Commission. 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 material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

** Please delete the words in the brackets if they do not apply.*

Signed:**Date:**

31/05/2024

Name:

EBENEZER AFRIYIE

**Relevant professional
qualification(s) or body
(if any):**

FCCA (ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS)

MAAT (ASSOCIATION OF ACCOUNTING TECHNICIANS)

Address:

17 SHERBOURNE CLOSE

DARTFORD

DA1 5WQ

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.