

# THE POCKET TESTAMENT LEAGUE LIMITED

England & Wales · Charity number 281910

## Details

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**Other names** BRIDGE-BUILDERS, P T L, PTL (UK)

**Status** Registered

**Legal form** Charitable company

**Company number** [01461289](#)

**Registered** 1981-03-04

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

## Contact

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**Address** Ptl UK  
Commodore House  
North Wales Business Park  
Abergele  
Clwyd  
LL22 8LJ

**Phone** 01903705362

**Email** [admin@ptluk.org](mailto:admin@ptluk.org)

**Website** [www.ptluk.org](http://www.ptluk.org)

## Activities

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**Objects:** TO PROMOTE THE GOSPEL OF JESUS CHRIST PARTICULARLY THROUGH THE CIRCULATION OF THE SCRIPTURES AND BY OBTAINING PLEDGES TO READ A PORTION OF THE BIBLE DAILY AND TO CARRY A BIBLE OR NEW TESTAMENT FOR CONSTANT USE AND BY SUCH OTHER MEANS BEING EXCLUSIVELY CHARITABLE IN THEIR OBJECT AS THE ASSOCIATION SHALL DETERMINE.

**Activities:** The aim and mission statement of The Pocket Testament League is enabling Christians to share their faith one-to-one by the provision of Gospel booklets, training and support.

## Classification

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- **How:** Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

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- Argentina
- Brazil
- Colombia
- El Salvador
- Falkland Islands
- Finland
- Germany
- Guinea-bissau
- India
- Ireland
- Israel
- Latvia
- Madagascar
- Northern Ireland
- Scotland
- Spain
- Sweden
- Uganda
- Ukraine
- Vatican City
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£280,072	£323,319	-	-
2024-06-30	£374,558	£339,159	-	-
2023-06-30	£400,311	£333,381	-	-
2022-06-30	£297,020	£356,039	-	-
2021-06-30	£256,236	£203,269	-	-

## Trustees

Name	Role	Appointed
<b>Rev Mark Andrew Wiltshire</b>	Chair	1994-02-25
HEATHER FRANCES SHEPHEARD		1999-07-23
MARJORIE MAY MURPHY		1995-10-20
Michael Brickley		2021-04-16
Richard Thomas Garner		2019-09-18
Timothy James Rowlands		2024-02-14

**THE POCKET TESTAMENT LEAGUE LIMITED**

England & Wales - Charity number 281910

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# Accounts

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THE POCKET TESTAMENT LEAGUE LTD

# Report and Accounts

year ended 30 June 2025

Company registration number: 1461289

Charity registration number: 281910

**THE POCKET TESTAMENT LEAGUE LTD**

**FOR THE YEAR ENDED 30 JUNE 2025**

**COMPANY INFORMATION**

<b>Trustees</b>	M Brickley R T Garner M M Murphy T J Rowlands H F Shephard M A Wiltshire
<b>Key Staff</b>	D Millar
<b>Governing Document</b>	Memorandum and Articles of Association dated 15th Nov 1979, incorporating changes adopted by Special Resolution passed on 1st July 2022
<b>Company Registration Number</b>	1461289
<b>Charity Registration Number</b>	281910
<b>Registered Office and Principal Address</b>	Commodore House North Wales Business Park Aberle Wales LL22 8LJ
<b>Independent Examiner</b>	Nick Spear ACCA Stewardship 1 Lamb's Passage London EC1Y 8AB

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# THE POCKET TESTAMENT LEAGUE LIMITED

## TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 30 JUNE 2025

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The trustees, who are the charity's directors for the purposes of company law, present their report and accounts for the year ended 30 June 2025.

#### **Objectives and activities**

The UK has historically benefited from a strong Biblical foundation, providing a value base that builds strong families, communities and society. The Pocket Testament League desires to strengthen this foundation by helping people find peace with their Creator, and purpose for their lives.

The Pocket Testament League's mission is to mobilise and equip Christians to read, carry, and share the Word of God. We encourage members to dedicate a pocket to the Lord, to carry a small Gospel of John in that pocket, and to look for opportunities to share the Word of God as God guides them. Our vision is to recruit supporters who will bring the Bible back to the UK in a powerful, and very personal way, and to equip them to champion the Word of God, and to encourage everyone to read it for themselves.

The directors have determined to keep the activities undertaken under review in considering the Charity Commission's guidance on public benefit, and, in particular, the specific guidance on charities for the advancement of religion. The charity undertakes a number of activities in order to achieve these objectives and is committed to ensuring that these activities are open to all in their communities in addition to being available via Christian church fellowships.

The organisation continues to:

1. Recruit supporters who will share the Word of God. These 'members of the movement' are recruited using social media, events, and strategic partnerships.
2. Print and provide Gospels of John with attractive covers, along with other Christian publications. We send them for free to any who ask.
3. Communicate regularly with supporters through email and social media, sharing inspirational stories and evangelism ideas from our supporters.
4. Create customised Gospels of John for churches, ministries, businesses, and individuals to encourage them to share the Word of God.

#### **Achievements and performance**

During the past 5 years we have recruited more than 26,000 supporters who have joined the movement to bring the Bible back to the UK. Over that period we have also expanded our Gospel offerings from just four cover designs to more than four dozen, adding new foreign language Gospels to our range to better reach a wider and more diverse population in the UK and overseas.

Thanks to the help of our donors, partners and supporters, The Pocket Testament League continues to develop. In the year to the end of June 2025 we distributed more than 510,000 Gospels in the UK, Europe, the Middle East and Africa, with more than 385,000 being shared in the UK and Ireland alone.

Our Gospels and booklets are stored and sent out by Verité in West Sussex, a Christian company, that has also printed and mailed out periodic magazines and other mailings on our behalf. Our office is linked to Verité by an administrative website. Highlights this year include 20,000 Gospels for distribution at The Garden Tomb in Jerusalem, and a new partnership with End Bible Poverty Now in Liberia.

Pocket Testament League ministries in India again greatly benefited from generous donations, with £40,500 being donated to the work in India during the year.

We continue to engage with our Pocket Testament League sister charity in the United States which enables us to share branding, Gospel cover designs, new translations, and logistical assistance overseas.

Funds from generous supporters continues to help the charity to grow and develop. These have enabled us to invest in Facebook advertising to improving our ability to promote literature, broaden the products available, increase ordering volumes, draw new supporters. The financial accounts reflect the value of donated resources for Facebook recruitment, website development, travel and Gospels printed.

The directors remain grateful to all our supporters for their continued prayer, financial giving and partnership in sharing the good news about Jesus.

# THE POCKET TESTAMENT LEAGUE LIMITED

## TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

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### Financial review

The directors are reporting a deficit for the year of £43,247 (2024: surplus £35,399). The reason for this is that some prior year reserves for various planned global gospel distribution were spent with the result that unrestricted reserves have decreased from £162,364 at the beginning of the year to £131,691 at the end of the financial year.

Donations continue to be made to support new and ongoing gospel projects. It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to at least between three and six months of unrestricted fund expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant fall in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The level of reserves held at the end of the year represented nearly 9 months' expenditure.

**Reference and administrative information** is provided on the page following the cover sheet.

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

### Structure, governance and management

The Pocket Testament League is a company limited by guarantee.

Directors are appointed and removed in accordance with the company's memorandum and articles of association by members at a general meeting. Existing directors may appoint directors at a meeting of the board.

None of the directors has any beneficial interest in the company. All of the directors are members of the company and guarantee to contribute £1 in the event of a winding up.

### Responsibilities of trustees under company law

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees and signed on their behalf by:

*M. Wiltshire*

M. Wiltshire (Nov 19, 2025 16:13:05 GMT)

M A Wiltshire

Director (Chair.)

Dated: Nov 19, 2025

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF  
THE POCKET TESTAMENT LEAGUE LTD**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025 on pages 5 to 13 following, which have been prepared on the basis of the accounting policies set out on pages 7 to 8.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

*Nick Spear*

Nick Spear (Nov 20, 2025 09:11:03 GMT)

Nick Spear ACCA  
Association of Chartered Certified Accountants

Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

Date: Nov 20, 2025

**THE POCKET TESTAMENT LEAGUE LTD**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations & Legacies	3	144,508	132,991	277,499	372,125
Investments	4	2,573	-	2,573	2,433
<b>Total income and endowments</b>		<u>147,081</u>	<u>132,991</u>	<u>280,072</u>	<u>374,558</u>
<b>EXPENDITURE ON:</b>					
Charitable activities	5	177,754	145,565	323,319	339,159
<b>Total expenditure</b>		<u>177,754</u>	<u>145,565</u>	<u>323,319</u>	<u>339,159</u>
<b>Net gains/(losses) on investments</b>		-	-	-	-
<b>Net income/(expenditure)</b>		<u>(30,673)</u>	<u>(12,574)</u>	<u>(43,247)</u>	<u>35,399</u>
<b>Transfers between funds</b>	13	-	-	-	-
<b>Net movement in funds</b>		<u>(30,673)</u>	<u>(12,574)</u>	<u>(43,247)</u>	<u>35,399</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		162,364	88,207	250,571	215,172
<b>Total funds carried forward</b>	13	<u>131,691</u>	<u>75,633</u>	<u>207,324</u>	<u>250,571</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 7-12 form part of these accounts.

**THE POCKET TESTAMENT LEAGUE LTD**

**BALANCE SHEET**

**AS AT 30 JUNE 2025**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>FIXED ASSETS</b>					
Tangible assets	7	-	-	-	-
		-	-	-	# -
<b>CURRENT ASSETS</b>					
Stock	8	19,936	-	19,936	30,525
Debtors	9	1,382	21,448	22,830	42,632
Cash at bank and in hand	10	133,444	54,398	187,842	240,192
		154,762	75,846	230,608	313,349
<b>CREDITORS: Amounts falling due within one year</b>	11	(23,071)	(213)	(23,284)	(62,778)
<b>Net current assets / (liabilities)</b>		131,691	75,633	207,324	250,571
<b>Total assets less current liabilities</b>		131,691	75,633	207,324	250,571
<b>TOTAL NET ASSETS</b>		131,691	75,633	207,324	# 250,571
<b>FUND BALANCES</b>	13				
Unrestricted Funds		131,691	-	131,691	162,364
Restricted Funds		-	75,633	75,633	88,207
		131,691	75,633	207,324	250,571

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

M. Wiltshire  
M. Wiltshire (Nov 19, 2025 16:13:05 GMT)

M A Wiltshire

Date: Nov 19, 2025

Company number: 1461289

Charity number: 281910

The notes on pages 7-12 form part of these accounts.

**THE POCKET TESTAMENT LEAGUE LTD**  
**NOTES TO THE ACCOUNTS**  
**COMPANY INFORMATION**

**1 Statutory Information**

The Pocket Testament League Ltd is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

**2 Accounting Policies**

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

c) Expenditure

Expenditure, including any VAT which cannot be recovered, is accounted for on an accruals basis and allocated to the appropriate heading in the accounts. Staff costs and other administration costs are allocated to support costs on the basis of time taken. Bookkeeping costs are allocated to the overseas activity on the basis of time taken. Governance costs include those incurred with the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Grants and donations payable are taken into account at the earlier of when they are paid or become legally enforceable.

d) Fund accounting

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used.

e) Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:-

Computers	Over 3 years
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the statement of financial activities.

f) Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

g) Stocks

Stocks, which are held for distribution at no or nominal consideration, are stated at the lower of cost and estimated service potential. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Net realisable value is the estimated related donations less all estimates costs of completion and costs to be incurred in marketing and distribution.

h) Pension scheme arrangements

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**THE POCKET TESTAMENT LEAGUE LTD**

**NOTES TO THE ACCOUNTS**

**COMPANY INFORMATION**

- i) **Taxation**  
The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.
- j) **Financial instruments**  
The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).
- k) **Exemption from preparing a cashflow statement**  
The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.
- l) **Commitments for future expenditure**  
Other than the normal commitments under contracts of employment there are no contractual or constructive obligations to future expenditure at the balance sheet date. Where the directors have authorised expenditure which is not yet legally enforceable or become constructive obligations amounts are set aside into funds designated for the purpose.
- m) **Critical accounting estimates and areas of judgement**  
The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

<b>3 Donations &amp; Legacies</b>	Total 2025 £	Total 2024 £
Donations and gifts	199,425	281,380
Literature donations	72,866	73,587
Legacies receivable	-	10,228
Income tax recoverable	5,208	6,930
	<u>277,499</u>	<u>372,125</u>

<b>4 Investment income</b>	2025 £	2024 £
Bank interest	2,573	2,433
	<u>2,573</u>	<u>2,433</u>

<b>5 Charitable activities</b>	Total 2025 £	Total 2024 £
<b>a Costs incurred directly on specific activities</b>		
Staff costs	20,329	23,341
Depreciation and impairment	-	377
Literature purchases and stock movement	154,188	161,229
Newsletter	5,695	6,354
Travelling expenses	3,299	6,512
Storage	8,424	8,028
Processing costs	23,348	17,537
Postage and stationery	12,659	20,757
Member recruitment and mobilisation	5,099	12,399
	<u>233,041</u>	<u>256,534</u>
Grants (see note 4c)	46,500	42,000
	<u>279,541</u>	<u>298,534</u>
<b>b Costs incurred on support &amp; administration</b>		
Governance costs		
Fee for examining the accounts	1,950	1,872
Staff costs	7,785	5,848
Administrative expenses	34,043	32,905
	<u>43,778</u>	<u>40,625</u>
	<u>323,319</u>	<u>339,159</u>

The fee payable to the independent examiner for examining the accounts was £1,950 (2024: £1,872); in addition the charity paid £659 (2024: £664) for other services.

**THE POCKET TESTAMENT LEAGUE LTD**  
**NOTES TO THE ACCOUNTS**  
**COMPANY INFORMATION**

**5 Charitable activities continued**

**c Grants payable**

	Institutions	2025
	£	£
Grants for PTL India	43,000	43,000
The Evans Robert Institute	1,500	1,500
European Parliament Prayer Breakfast	2,000	2,000
	<u>46,500</u>	<u>46,500</u>

The comparatives for the previous year are as follows:

	Institutions	2024
	£	£
Grants for PTL India	40,500	40,500
Grant for The Evans Robert Institute	1,500	1,500
	<u>42,000</u>	<u>42,000</u>

**6 Analysis of staff costs, the cost of key management personnel and trustee remuneration**

	2025	2024
	£	£
Gross wages and salaries	25,558	26,899
Pension costs	2,556	2,290
	<u>28,114</u>	<u>29,189</u>

The average monthly number of employees during the year was 2 (2024: 2). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

No trustees received employment benefits in either the current or preceding year.

During the year key management received employment benefits totalling £20,328 (2024: £23,844).

**7 Tangible fixed assets**

	Computers	Total
	£	2025
		£
Cost		
At 1 July 2024	2,201	2,201
Additions	-	-
At 30 June 2025	<u>2,201</u>	<u>2,201</u>
Accumulated depreciation		
At 1 July 2024	2,201	2,201
Charge for the year	-	-
At 30 June 2025	<u>2,201</u>	<u>2,201</u>
Net book value		
At 30 June 2025	<u>-</u>	<u>-</u>
At 30 June 2024	<u>-</u>	<u>-</u>

**8 Stock**

	2025	2024
	£	£
Literature	19,936	30,525
	<u>19,936</u>	<u>30,525</u>

**9 Debtors**

	2025	2024
	£	£
<b>Falling due within one year:</b>		
Tax recoverable	195	2,018
Other debtors	841	841
Accrued income	21,448	39,427
Prepayments	346	346
<b>Total debtors</b>	<u>22,830</u>	<u>42,632</u>

THE POCKET TESTAMENT LEAGUE LTD

NOTES TO THE ACCOUNTS

COMPANY INFORMATION

10 Cash at Bank and in Hand

	2025	2024
	£	£
Cash at bank with immediate access	<u>187,842</u>	<u>240,192</u>

11 Creditors: liabilities falling due within one year

	2025	2024
	£	£
Taxation and social security	773	773
Other creditors	20,548	60,121
Accruals	<u>1,963</u>	<u>1,884</u>
	<u>23,284</u>	<u>62,778</u>

12 Pension commitments

During the year employer's pension contributions totalling £2,556 (2024: £2,793) were payable to defined contribution personal pension schemes. Pension contributions of £213 (2024: £213) were owing at the balance sheet date.

13 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2025 £	Incoming resources 2025 £	Outgoing resources 2025 £	Closing balance 2025 £
Unrestricted Funds	162,364	147,081	(177,754)	131,691
<i>Restricted Funds</i>				
PTL India	1,921	42,225	(43,000)	1,146
Salary support	47,149	29,523	(28,772)	47,900
Africa	-	4,000	(4,000)	-
Christmas gospels	-	11,470	(11,470)	-
English gospels	-	14,872	(14,872)	-
English / Welsh evangelists	-	4,375	(4,375)	-
Everyone Scotland	-	5,608	(5,608)	-
Israel gospels	22,898	-	(16,315)	6,583
Liberia	-	6,657	(3,426)	3,231
National Week of Prayer	-	997	(997)	-
Olympic gospels	756	-	(756)	-
Papua New Guinea gospels	8,442	-	-	8,442
Polish gospels	-	-	-	-
Prayer breakfast gospels	1,286	-	(1,286)	-
Scottish gospels	-	13,264	(8,871)	4,393
Spanish gospels	-	-	-	-
Swedish gospels	-	-	-	-
Ugandan gospels	1,817	-	(1,817)	-
Ukraine gospels	3,938	-	-	3,938
	<u>88,207</u>	<u>132,991</u>	<u>(145,565)</u>	<u>75,633</u>
Aggregate of funds	<u>250,571</u>	<u>280,072</u>	<u>(323,319)</u>	<u>207,324</u>

**THE POCKET TESTAMENT LEAGUE LTD**

**NOTES TO THE ACCOUNTS**

**COMPANY INFORMATION**

**13 Funds continued**

**Restricted funds**

PTL India is a sister church and evangelistic organisation in India.

The Salary Support fund is to help towards the salary cost of the chief executive officer.

The Travel Support fund is to help towards the travel costs of the chief executive officer.

The Africa fund is to help fund the supply of gospels in Argentina.

The Argentina fund is to help fund the supply of gospels in Argentina.

The Christmas gospels fund is to help fund the supply of Christmas booklets and gospels.

The English gospels fund is to help fund the supply of gospels in England.

The English / Welsh evangelists fund is to help fund the supply of gospels in England and Wales

The Everyone Scotland fund is to help fund the supply of gospels in Scotland.

The Finland gospels fund is to help fund the supply of gospels to Finland.

The Football Euros gospels fund is to help fund the supply of Football Euros gospels.

The Herald Trust fund is to help fund the supply of gospels in Scotland.

The Israel gospels fund is to help fund the supply of gospels in Israel.

The Lake Victoria fund is to help fund the supply of gospels in Lake Victoria.

The Liberia fund is to help fund the supply of gospels in Liberia.

The National Week of Prayer fund is to help fund the supply of gospels for the National Week of Prayer.

The Olympic gospels fund is to help fund the supply of Olympic gospels.

The Panama gospels fund is to help fund the supply of gospels in Panama.

The Papua New Guinea gospels fund is to help fund the supply of gospels in Papua New Guinea.

The Polish gospels fund is to help fund the supply of gospels in Poland.

The Prayer breakfast gospels fund is to help fund the supply of gospels in prayer breakfasts.

The Scottish gospels fund is to help fund the supply of gospels in Scotland.

The Spanish gospels fund is to help fund the supply of gospels in Spain.

The Swedish gospels fund is to help fund the supply of gospels in Sweden.

The Ugandan gospels fund is to help fund the supply of gospels in Uganda.

The Ukraine gospels fund is to help fund the supply of gospels in Ukraine.

The Welsh gospels fund is to help fund the supply of gospels in Wales.

**Analysis of net assets by fund**

The assets and liabilities of the various funds were as follows:

	Unrestricted funds £	Restricted funds £	2025 £
Tangible fixed assets	-	-	-
Stock	19,936	-	19,936
Debtors	1,382	21,448	22,830
Cash at bank and in hand	133,444	54,398	187,842
Creditors falling due within one year	(23,071)	(213)	(23,284)
	<u>131,691</u>	<u>75,633</u>	<u>207,324</u>

**THE POCKET TESTAMENT LEAGUE LTD**

**NOTES TO THE ACCOUNTS**

**COMPANY INFORMATION**

**13 Funds continued**

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources £	Outgoing resources £	Transfers in the year £	Closing balance 2024 £
Unrestricted Funds	145,918	164,337	(147,891)	-	162,364
<i>Restricted Funds</i>					
PTL India	711	41,710	(40,500)	-	1,921
Salary support	46,236	30,766	(29,854)	-	47,149
Travel support	2,324	-	(2,324)	-	-
Argentina	-	4,964	(4,964)	-	-
Christmas gospels	-	8,271	(8,271)	-	-
English gospels	-	8,914	(8,914)	-	-
English / Welsh evangelists	-	4,195	(4,195)	-	-
Finland gospels	-	8,141	(8,141)	-	-
Football Euros gospels	-	5,155	(5,155)	-	-
Herald Trust	-	5,308	(5,308)	-	-
Israel gospels	-	22,898	-	-	22,898
Lake Victoria	-	8,141	(8,141)	-	-
Olympic gospels	-	6,911	(6,155)	-	756
Panama gospels	5,491	-	(5,491)	-	-
Papua New Guinea gospels	-	8,442	-	-	8,442
Polish gospels	808	-	(808)	-	-
Prayer breakfast gospels	4,849	1,289	(4,851)	-	1,286
Scottish gospels	-	23,494	(23,494)	-	-
Spanish gospels	-	1,575	(1,575)	-	-
Swedish gospels	8,835	-	(8,835)	-	-
Ugandan gospels	-	3,093	(1,276)	-	1,817
Ukraine gospels	-	15,022	(11,084)	-	3,938
Welsh gospels	-	1,933	(1,933)	-	-
	69,254	210,221	(191,268)	-	88,207
Aggregate of funds	215,172	374,558	(339,159)	-	250,571

**Analysis of net assets by fund**

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted funds £	Restricted funds £	2024 £
Tangible fixed assets	-	-	-
Stock	30,525	-	30,525
Debtors	6,606	36,026	42,632
Cash at bank and in hand	154,303	85,889	240,192
Creditors falling due within one year	(29,070)	(33,708)	(62,778)
	162,364	88,207	250,571

**14 Transactions with related parties**

During the year the charity:

- a) received donations totalling £20,283 (2024: £16,838) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) paid expenses totalling £nil (2024: £9) to zero (2024: 1) trustees for travel and subsistence whilst carrying out duties associated with being trustees; reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee are not included in this disclosure.

**15 Members**

Each member of the company commits to contribute if the charity is wound up an amount of £1.

**THE POCKET TESTAMENT LEAGUE LTD**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	Note	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
<b>INCOME AND ENDOWMENTS FROM:</b>							
Donations & Legacies	3	144,508	132,991	277,499	161,904	210,221	372,125
Investments	4	2,573	-	2,573	2,433	-	2,433
<b>Total income and endowments</b>		<u>147,081</u>	<u>132,991</u>	<u>280,072</u>	<u>164,337</u>	<u>210,221</u>	<u>374,558</u>
<b>EXPENDITURE ON:</b>							
Charitable activities:	5	177,754	145,565	323,319	147,891	191,268	339,159
<b>Total Expenditure</b>		<u>177,754</u>	<u>145,565</u>	<u>323,319</u>	<u>147,891</u>	<u>191,268</u>	<u>339,159</u>
<b>Net income for the year / Net movement in funds</b>		<u>(30,673)</u>	<u>(12,574)</u>	<u>(43,247)</u>	<u>16,446</u>	<u>18,953</u>	<u>35,399</u>
<b>Reconciliation of funds:</b>							
Total funds brought forward		162,364	88,207	250,571	145,918	69,254	215,172
<b>Total funds carried forward</b>	13	<u><u>131,691</u></u>	<u><u>75,633</u></u>	<u><u>207,324</u></u>	<u><u>162,364</u></u>	<u><u>88,207</u></u>	<u><u>250,571</u></u>

**THE POCKET TESTAMENT LEAGUE LIMITED**

England & Wales - Charity number 281910

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# Accounts

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THE POCKET TESTAMENT LEAGUE LTD

# Report and Accounts

year ended 30 June 2024

Company registration number: 1461289

Charity registration number: 281910

**THE POCKET TESTAMENT LEAGUE LTD**

**FOR THE YEAR ENDED 30 JUNE 2024**

**COMPANY INFORMATION**

<b>Trustees</b>	M Brickley R T Garner M M Murphy T J Rowlands      appointed 14.2.24 H F Shephard M A Wiltshire
<b>Key Staff</b>	D Millar
<b>Governing Document</b>	Memorandum and Articles of Association dated 15th Nov 1979
<b>Company Registration Number</b>	1461289
<b>Charity Registration Number</b>	281910
<b>Registered Office and Principal Address</b>	Commodore House North Wales Business Park Aberle Wales LL22 8LJ
<b>Independent Examiner</b>	Sarah Crispin ACA Stewardship 1 Lamb's Passage London EC1Y 8AB

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# THE POCKET TESTAMENT LEAGUE LIMITED

## TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 30 JUNE 2024

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The trustees, who are the charity's directors for the purposes of company law, present their report and accounts for the year ended 30 June 2024.

#### **Objectives and activities**

The UK has historically benefited from a strong Biblical foundation, providing a value base that builds strong families and society. As our culture has grown more secular, there has been a decline in this Biblical foundation, and our society is paying the price. Additionally, much of the recent immigration has been from countries which have very little historical exposure to the Bible and the values it offers. The Pocket Testament League (also using the name "Bridge Builders") desires to address these issues, helping people find peace with their Creator, and purpose for their lives.

The Pocket Testament League's mission is to mobilise and equip Christians to read, carry, and share the Word of God. We encourage members to dedicate a pocket to the Lord, to carry a small Gospel of John in that pocket, and to look for opportunities to share the Word of God as God guides them. Our vision is to recruit 100,000 supporters who will bring the Bible back to the UK in a powerful, and very personal way. Our long-term vision is to champion the Word of God, and to encourage everyone to read it for themselves.

The directors have determined to keep the activities undertaken under review in considering the Charity Commission's guidance on public benefit, and, in particular, the specific guidance on charities for the advancement of religion. The charity undertakes a number of activities in order to achieve these objectives and is committed to ensuring that these activities are open to all in their communities in addition to being available via Christian church fellowships.

The organisation continues to:

1. Recruit supporters who will share the Word of God. These 'members of the movement' are recruited using social media, church presentations, and strategic partnerships.
2. Print and provide Gospels of John with attractive covers, along with other Christian publications. We will send them for free to any who ask.
3. Communicate regularly with supporters through email and social media, sharing inspirational stories and evangelism ideas from other members of the movement.
4. Create custom Gospels of John for churches, ministries, businesses, and individuals to encourage them to share the Word of God.

#### **Achievements and performance**

During the past 4 years we have recruited more than 25,000 supporters who have joined the movement to bring the Bible back to the UK. Over that period we have also expanded our Gospel offerings from just four cover designs to more than four dozen, adding foreign language Gospels to our range, including Arabic, Farsi, Finnish, French, Lithuanian, Luganda, Polish, Portuguese, Malagasy, Runyakore-Rukiga, Spanish, Swahili, Swedish, Welsh and Ukrainian to better reach a wider and more diverse population in the UK and overseas.

Thanks to the help of our donors, partners and supporters, The Pocket Testament League continues to develop and grow. In the year to the end of June 2024 we distributed more than 680,000 Gospels in the UK, Europe, the Middle East, Africa and South America, with more than 395,000 being shared in the UK alone. A highlight this year was the publication of more than 25,000 Olympic themed Gospels for distribution in the UK during the Paris Olympics.

Our Gospels and booklets have been stored and sent out by Verité in West Sussex, a Christian company, that has also printed and mailed out periodic magazines and other mailings on our behalf. Our office is linked to Verité by an administrative website.

PTL ministries in India again greatly benefited from generous donations, with £40,500 being donated to the work in India during the last year.

A closer working relationship with PTL in the United States was established in 2018 which has resulted in an improvement in the use of internet technologies, access to branding and new translations, and logistical assistance overseas.

Funds from generous US supporters continues to help the charity to grow and develop. This has enabled us to invest in Facebook advertising to improve our ability to promote literature, broaden the products available, increase ordering volumes, draw new supporters. The financial accounts reflect the value of donated resources for Facebook recruitment, website development, travel and Gospels printed.

The directors remain grateful to all our supporters for their continued prayer, financial giving and partnership in sharing

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# THE POCKET TESTAMENT LEAGUE LIMITED

## TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 30 JUNE 2024**

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### Financial review

The directors are reporting a surplus for the year of £35,399 (2023: surplus £66,930). Reserves have built up during the year for future use on planned global gospel distribution with the result that unrestricted reserves have increased from £145,918 at the beginning of the year to £162,364 at the end of the financial year.

Donations continue to be made to support new and ongoing gospel projects. It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to at least between three and six months of unrestricted fund expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant fall in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The level of reserves held at the end of the year represented over 12 months' expenditure.

**Reference and administrative information** is provided on the page following the cover sheet.

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

### Structure, governance and management

The Pocket Testament League is a company limited by guarantee.

Directors are appointed and removed in accordance with the company's memorandum and articles of association by members at a general meeting. Existing directors may appoint directors at a meeting of the board.

None of the directors has any beneficial interest in the company. All of the directors are members of the company and guarantee to contribute £1 in the event of a winding up.

### Responsibilities of trustees under company law


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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees and signed on their behalf by:

  
MA Wiltshire (Feb 28, 2025 11:16 GMT)  
M A Wiltshire  
Director (Chair.)  
Dated: Feb 28, 2025

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF  
THE POCKET TESTAMENT LEAGUE LTD**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2024 on pages 5 to 13 following, which have been prepared on the basis of the accounting policies set out on pages 7 to 8.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

  
Sarah Crispin (Mar 17, 2025 10:50 GMT)

Sarah Crispin ACA  
Institute of Chartered Accountants in England & Wales

Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

Date: Mar 17, 2025

**THE POCKET TESTAMENT LEAGUE LTD**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations & Legacies	3	161,904	210,221	372,125	400,280
Investments	4	2,433	-	2,433	31
<b>Total income and endowments</b>		<u>164,337</u>	<u>210,221</u>	<u>374,558</u>	<u>400,311</u>
<b>EXPENDITURE ON:</b>					
Charitable activities	5	147,891	191,268	339,159	333,381
<b>Total expenditure</b>		<u>147,891</u>	<u>191,268</u>	<u>339,159</u>	<u>333,381</u>
<b>Net gains/(losses) on investments</b>		-	-	-	-
<b>Net income/(expenditure)</b>		<u>16,446</u>	<u>18,953</u>	<u>35,399</u>	<u>66,930</u>
<b>Transfers between funds</b>	13	-	-	-	-
<b>Net movement in funds</b>		<u>16,446</u>	<u>18,953</u>	<u>35,399</u>	<u>66,930</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		145,918	69,254	215,172	148,242
<b>Total funds carried forward</b>	13	<u>162,364</u>	<u>88,207</u>	<u>250,571</u>	<u>215,172</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 7-12 form part of these accounts.

**THE POCKET TESTAMENT LEAGUE LTD**

**BALANCE SHEET**

**AS AT 30 JUNE 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>FIXED ASSETS</b>					
Tangible assets	7	-	-	-	377
		-	-	-	377
<b>CURRENT ASSETS</b>					
Stock	8	30,525	-	30,525	30,205
Debtors	9	6,606	36,026	42,632	1,555
Cash at bank and in hand	10	154,303	85,889	240,192	208,755
		191,434	121,916	313,349	240,515
<b>CREDITORS: Amounts falling due within one year</b>	11	(29,070)	(33,708)	(62,778)	(25,720)
<b>Net current assets / (liabilities)</b>		<u>162,364</u>	<u>88,207</u>	<u>250,571</u>	<u>214,795</u>
<b>Total assets less current liabilities</b>		<u>162,364</u>	<u>88,207</u>	<u>250,571</u>	<u>215,172</u>
<b>TOTAL NET ASSETS</b>		<u>162,364</u>	<u>88,207</u>	<u>250,571</u>	<u>215,172</u>
<b>FUND BALANCES</b>	13				
Unrestricted Funds		162,364	-	162,364	145,918
Restricted Funds		-	88,207	88,207	69,254
		<u>162,364</u>	<u>88,207</u>	<u>250,571</u>	<u>215,172</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2024 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

MA Wiltshire  
MA Wiltshire (Feb 28, 2025 11:16 GMT)

M A Wiltshire

Date: Feb 28, 2025

Company number: 1461289

Charity number: 281910

The notes on pages 7-12 form part of these accounts.

**THE POCKET TESTAMENT LEAGUE LTD**  
**NOTES TO THE ACCOUNTS**  
**COMPANY INFORMATION**

**1 Statutory Information**

The Pocket Testament League Ltd is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

**2 Accounting Policies**

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated goods and services. For 2021 represent the estimated value of literature purchased on the UK charity's behalf together with costs of developing and maintaining the charity's website and Facebook presence as well as the costs of travel of personnel seconded to assist in the UK. This value has been included in voluntary income in the Statement of Financial Activities.

c) Expenditure

Expenditure, including any VAT which cannot be recovered, is accounted for on an accruals basis and allocated to the appropriate heading in the accounts. Staff costs and other administration costs are allocated to support costs on the basis of time taken. Bookkeeping costs are allocated to the overseas activity on the basis of time taken. Governance costs include those incurred with the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Grants and donations payable are taken into account at the earlier of when they are paid or become legally enforceable.

d) Fund accounting

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used.

e) Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:-

Computers	Over 3 years
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the statement of financial activities.

**THE POCKET TESTAMENT LEAGUE LTD**

**NOTES TO THE ACCOUNTS**

**COMPANY INFORMATION**

f) Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

g) Stocks

Stocks, which are held for distribution at no or nominal consideration, are stated at the lower of cost and estimated service potential. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Net realisable value is the estimated related donations less all estimates costs of completion and costs to be incurred in marketing and distribution.

h) Pension scheme arrangements

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

i) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

j) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

k) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

l) Commitments for future expenditure

Other than the normal commitments under contracts of employment there are no contractual or constructive obligations to future expenditure at the balance sheet date. Where the directors have authorised expenditure which is not yet legally enforceable or become constructive obligations amounts are set aside into funds designated for the purpose.

m) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

**3 Donations & Legacies**

	Total 2024	Total 2023
	£	£
Donations and gifts	281,380	305,891
Literature donations	73,587	88,120
Legacies receivable	10,228	-
Income tax recoverable	6,930	6,269
	<b>372,125</b>	<b>400,280</b>

**4 Investment income**

	2024	2023
	£	£
Bank interest	2,433	31
	<b>2,433</b>	<b>31</b>

**5 Charitable activities**

	Total 2024	Total 2023
	£	£
<b>a Costs incurred directly on specific activities</b>		
Staff costs	23,341	21,480
Depreciation and impairment	377	734
Literature purchases and stock movement	161,229	134,830
Newsletter	6,354	3,384
Travelling expenses	6,512	6,279
Storage	8,028	6,780
Processing costs	17,537	31,321
Postage and stationery	20,757	31,709
Member recruitment and mobilisation	12,399	13,136
	<b>256,534</b>	<b>249,653</b>
Grants (see note 4c)	42,000	43,750
	<b>298,534</b>	<b>293,403</b>

**THE POCKET TESTAMENT LEAGUE LTD**  
**NOTES TO THE ACCOUNTS**  
**COMPANY INFORMATION**

**b Costs incurred on support & administration**

Governance costs		
Fee for examining the accounts	1,872	1,800
Staff costs	5,848	4,533
Administrative expenses	<u>32,905</u>	<u>33,645</u>
	<u>40,625</u>	<u>39,978</u>
	<u>339,159</u>	<u>333,381</u>

The fee payable to the independent examiner for examining the accounts was £1,872 (2023: £1,800); in addition the charity paid £664 (2023: £634) for other services.

**c Grants payable**

	Institutions	2024
	£	£
Grants for PTL India	40,500	40,500
The Evans Robert Institute	<u>1,500</u>	<u>1,500</u>
	<u>42,000</u>	<u>42,000</u>

The comparatives for the previous year are as follows:

	Institutions	2023
	£	£
Grants for PTL India	<u>43,750</u>	<u>43,750</u>

**6 Analysis of staff costs, the cost of key management personnel and trustee remuneration**

	2024	2023
	£	£
Gross wages and salaries	26,899	23,830
Pension costs	<u>2,290</u>	<u>2,183</u>
	<u>29,189</u>	<u>26,013</u>

The average monthly number of employees during the year was 2 (2023: 2). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

No trustees received employment benefits in either the current or preceding year.

During the year key management received employment benefits totalling £23,488 (2023: £21,480).

**7 Tangible fixed assets**

	Computers	Total
	£	2024
		£
Cost		
At 1 July 2023	2,201	2,201
Additions	-	-
At 30 June 2024	<u>2,201</u>	<u>2,201</u>
Accumulated depreciation		
At 1 July 2023	1,824	1,824
Charge for the year	<u>377</u>	<u>377</u>
At 30 June 2024	<u>2,201</u>	<u>2,201</u>
Net book value		
At 30 June 2024	<u>-</u>	<u>-</u>
At 30 June 2023	<u>377</u>	<u>377</u>

**8 Stock**

	2024	2023
	£	£
Literature	30,525	30,205
	<u>30,525</u>	<u>30,205</u>

THE POCKET TESTAMENT LEAGUE LTD

NOTES TO THE ACCOUNTS

COMPANY INFORMATION

9 Debtors

	2024	2023
	£	£
<b>Falling due within one year:</b>		
Tax recoverable	2,018	448
Other debtors	841	774
Accrued income	39,427	-
Prepayments	346	333
<b>Total debtors</b>	<u>42,632</u>	<u>1,555</u>

10 Cash at Bank and in Hand

	2024	2023
	£	£
Cash at bank with immediate access	<u>240,192</u>	<u>208,755</u>

11 Creditors: liabilities falling due within one year

	2024	2023
	£	£
Taxation and social security	773	706
Other creditors	60,121	23,201
Accruals	1,884	1,813
	<u>62,778</u>	<u>25,720</u>

12 Pension commitments

During the year employer's pension contributions totalling £2,793 (2023: £2,183) were payable to defined contribution personal pension schemes. Pension contributions of £213 (2023: £650) were owing at the balance sheet date.

13 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2024	Incoming resources 2024	Outgoing resources 2024	Closing balance 2024
	£	£	£	£
Unrestricted Funds	145,918	164,337	(147,891)	162,364
<i>Restricted Funds</i>				
PTL India	711	41,710	(40,500)	1,921
Salary support	46,236	30,766	(29,854)	47,149
Travel support	2,324	-	(2,324)	-
Argentina	-	4,964	(4,964)	-
Christmas gospels	-	8,271	(8,271)	-
English gospels	-	8,914	(8,914)	-
English / Welsh evangelists	-	4,195	(4,195)	-
Finland gospels	-	8,141	(8,141)	-
Football Euros gospels	-	5,155	(5,155)	-
Herald Trust	-	5,308	(5,308)	-
Israel gospels	-	22,898	-	22,898
Lake Victoria	-	8,141	(8,141)	-
Olympic gospels	-	6,911	(6,155)	756
Panama gospels	5,491	-	(5,491)	-
Papua New Guinea gospels	-	8,442	-	8,442
Polish gospels	808	-	(808)	-
Prayer breakfast gospels	4,849	1,289	(4,851)	1,286
Scottish gospels	-	23,494	(23,494)	-
Spanish gospels	-	1,575	(1,575)	-
Swedish gospels	8,835	-	(8,835)	-
Ugandan gospels	-	3,093	(1,276)	1,817
Ukraine gospels	-	15,022	(11,084)	3,938
Welsh gospels	-	1,933	(1,933)	-
	<u>69,254</u>	<u>210,221</u>	<u>(191,268)</u>	<u>88,207</u>
Aggregate of funds	<u>215,172</u>	<u>374,558</u>	<u>(339,159)</u>	<u>250,571</u>

**THE POCKET TESTAMENT LEAGUE LTD**  
**NOTES TO THE ACCOUNTS**  
**COMPANY INFORMATION**

**Restricted funds**

PTL India is a sister church and evangelistic organisation in India.  
The Salary Support fund is to help towards the salary cost of the chief executive officer.  
The Travel Support fund is to help towards the travel costs of the chief executive officer.  
The Argentina fund is to help fund the supply of gospels in Argentina.  
The Christmas gospels fund is to help fund the supply of Christmas booklets and gospels.  
The English gospels fund is to help fund the supply of gospels in England.  
The English / Welsh evangelists fund is to help fund the supply of gospels in England and Wales  
The Finland gospels fund is to help fund the supply of gospels to Finland.  
The Football Euros gospels fund is to help fund the supply of Football Euros gospels.  
The Herald Trust fund is to help fund the supply of gospels in Scotland.  
The Israel gospels fund is to help fund the supply of gospels in Israel.  
The Lake Victoria fund is to help fund the supply of gospels in Lake Victoria.  
The Olympic gospels fund is to help fund the supply of Olympic gospels.  
The Panama gospels fund is to help fund the supply of gospels in Panama.  
The Papua New Guinea gospels fund is to help fund the supply of gospels in Papua New Guinea.  
The Polish gospels fund is to help fund the supply of gospels in Poland.  
The Prayer breakfast gospels fund is to help fund the supply of gospels in prayer breakfasts.  
The Scottish gospels fund is to help fund the supply of gospels in Scotland.  
The Spanish gospels fund is to help fund the supply of gospels in Spain.  
The Swedish gospels fund is to help fund the supply of gospels in Sweden.  
The Ugandan gospels fund is to help fund the supply of gospels in Uganda.  
The Ukraine gospels fund is to help fund the supply of gospels in Ukraine.  
The Welsh gospels fund is to help fund the supply of gospels in Wales.

**Analysis of net assets by fund**

The assets and liabilities of the various funds were as follows:

	Unrestricted funds £	Restricted funds £	2024 £
Tangible fixed assets	-	-	-
Stock	30,525	-	30,525
Debtors	6,606	36,026	42,632
Cash at bank and in hand	154,303	85,889	240,192
Creditors falling due within one year	(29,070)	(33,708)	(62,778)
	<u>162,364</u>	<u>88,207</u>	<u>250,571</u>

**THE POCKET TESTAMENT LEAGUE LTD**

**NOTES TO THE ACCOUNTS**

**COMPANY INFORMATION**

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources £	Outgoing resources £	Transfers in the year £	Closing balance 2023 £
Unrestricted Funds	119,724	163,513	(137,319)	-	145,918
<i>Restricted Funds</i>					
PTL India	511	43,950	(43,750)	-	711
Salary support	10,206	62,677	(26,647)	-	46,236
Travel support	-	7,959	(5,634)	-	2,324
Colombia gospels	-	4,144	(4,144)	-	-
Coronation gospels	-	49,499	(49,499)	-	-
Easter gospels	-	2,952	(2,952)	-	-
English gospels	-	2,752	(2,752)	-	-
Faithful Servant	-	21,363	(21,363)	-	-
Football Worldcup	-	8,288	(8,288)	-	-
Irish gospels	-	3,989	(3,989)	-	-
Lake Victoria	-	8,288	(8,288)	-	-
Panama gospels	-	6,621	(1,130)	-	5,491
Polish gospels	3,270	-	(2,462)	-	808
Prayer breakfast gospels	5,696	-	(848)	-	4,848
Scottish gospels	-	1,994	(1,994)	-	-
Swedish gospels	8,835	-	-	-	8,835
Ukraine gospels	-	11,324	(11,324)	-	-
Welsh gospels	-	997	(997)	-	-
	28,518	236,798	(196,062)	-	69,254
Aggregate of funds	148,242	400,311	(333,381)	-	215,172

**Analysis of net assets by fund**

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted funds £	Restricted funds £	2023 £
Tangible fixed assets	377	-	377
Stock	30,205	-	30,205
Debtors	1,505	50	1,555
Cash at bank and in hand	139,418	69,337	208,755
Creditors falling due within one year	(25,587)	(133)	(25,720)
	145,918	69,254	215,172

**14 Transactions with related parties**

During the year the charity:

- received donations totalling £16,838 (2023: £11,078) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- paid expenses totalling £9 (2023: £39) to 1 (2023: 4) trustees for travel and subsistence whilst carrying out duties associated with being trustees; reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee are not included in this disclosure.

**15 Members**

Each member of the company commits to contribute if the charity is wound up an amount of £1.

**THE POCKET TESTAMENT LEAGUE LTD**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	Note	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
<b>INCOME AND ENDOWMENTS FROM:</b>							
Donations & Legacies	3	161,904	210,221	372,125	163,482	236,798	400,280
Investments	4	2,433	-	2,433	31	-	31
<b>Total income and endowments</b>		<b>164,337</b>	<b>210,221</b>	<b>374,558</b>	<b>163,513</b>	<b>236,798</b>	<b>400,311</b>
<b>EXPENDITURE ON:</b>							
Charitable activities:	5	147,891	191,268	339,159	137,319	196,062	333,381
<b>Total Expenditure</b>		<b>147,891</b>	<b>191,268</b>	<b>339,159</b>	<b>137,319</b>	<b>196,062</b>	<b>333,381</b>
<b>Net income for the year / Net movement in funds</b>		<b>16,446</b>	<b>18,953</b>	<b>35,399</b>	<b>26,194</b>	<b>40,736</b>	<b>66,930</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		145,918	69,254	215,172	119,724	28,518	148,242
<b>Total funds carried forward</b>	13	<b>162,364</b>	<b>88,207</b>	<b>250,571</b>	<b>145,918</b>	<b>69,254</b>	<b>215,172</b>

**THE POCKET TESTAMENT LEAGUE LIMITED**

England & Wales - Charity number 281910

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# Accounts

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THE POCKET TESTAMENT LEAGUE LTD

# Report and Accounts

year ended 30 June 2023

**THE POCKET TESTAMENT LEAGUE LTD**  
**FOR THE YEAR ENDED 30 JUNE 2023**  
**COMPANY INFORMATION**

<b>Trustees</b>	M Brickley R T Garner M M Murphy H F Shepherd M A Wiltshire
<b>Key Staff</b>	D Millar
<b>Governing Document</b>	Memorandum and Articles of Association dated 15th Nov 1979
<b>Company Registration Number</b>	1461289
<b>Charity Registration Number</b>	281910
<b>Registered Office and Principal Address</b>	Melville Lodge South Chailey Lewes East Sussex BN8 4AB
<b>Independent Examiner</b>	Sarah Crispin ACA Stewardship 1 Lamb's Passage London EC1Y 8AB

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# THE POCKET TESTAMENT LEAGUE LIMITED

## TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 30 JUNE 2023**

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The trustees, who are the charity's directors for the purposes of company law, present their report and accounts for the year ended 30 June 2023.

### **Objectives and activities**

The UK has historically benefited from a strong Biblical foundation, providing a value base that builds strong families and society. As our culture has grown more secular, there has been a decline in this Biblical foundation, and our society is paying the price. Additionally, much of the recent immigration has been from countries which have very little historical exposure to the Bible and the values it offers. The Pocket Testament League (also using the name "Bridge Builders") desires to address these issues, helping people find peace with their Creator, and purpose for their lives.

The Pocket Testament League's mission is to mobilise and equip Christians to read, carry, and share the Word of God. We encourage members to dedicate a pocket to the Lord, to carry a small Gospel of John in that pocket, and to look for opportunities to share the Word of God as God guides them. Our vision is to recruit 100,000 supporters who will bring the Bible back to the UK in a powerful, and very personal way. Our long-term vision is to champion the Word of God, and to encourage everyone to read it for themselves.

The directors have determined to keep the activities undertaken under review in considering the Charity Commission's guidance on public benefit, and, in particular, the specific guidance on charities for the advancement of religion. The charity undertakes a number of activities in order to achieve these objectives and is committed to ensuring that these activities are open to all in their communities in addition to being available via Christian church fellowships.

The Company is developing policies to:

1. Recruit supporters who will share the Word of God. These 'members of the movement' are recruited using social media, church presentations, and strategic partnerships.
2. Print and provide Gospels of John with attractive covers, along with other Christian publications. We will send them for free to any who ask.
3. Communicate regularly with supporters through email and social media, sharing inspirational stories and evangelism ideas from other members of the movement.
4. Create custom Gospels of John for churches, ministries, businesses, and individuals to encourage them to share the Word of God.

### **Achievements and performance**

During the past 4 years we have recruited more than 24,000 supporters who have joined the movement to bring the Bible back to the UK. We expanded our Gospel offerings from just four cover designs to more than four dozen, adding foreign language Gospels to our range, including Arabic, Farsi, Finnish, French, Lithuanian, Luganda, Polish, Portuguese, Malagasy, Runyakore-Rukiga, Swahili, Welsh and Ukrainian to better reach a wider and more diverse population in the UK and overseas.

During this year our supporters and partners have shared pocket Gospels with more than 560,000 people. This included commemorative Gospels to mark both the death of Her Late Majesty Queen Elizabeth II and the Coronation of His Majesty King Charles III. A total of 225,000 Gospels were shared across the UK to mark these events alone.

Our Gospels and booklets have been stored and sent out by Verité in West Sussex, a Christian company, that has also printed and mailed out periodic magazines and other mailings on our behalf. Our office is linked to Verité by an administrative website.

PTL ministries in India again greatly benefited from generous donations, with £43,750 being donated to the work in India during the last year.

A closer working relationship with PTL in the United States was established in 2018 which has resulted in an improvement in the use of internet technologies and an increase in future gospel provision.

Funds from generous US supporters continues to help the charity to grow and develop. This has enabled us to invest in Facebook advertising to improving our ability to promote literature, broaden the products available, increase ordering volumes, draw new supporters. The financial accounts reflect the value of donated resources for Facebook member recruitment, website development, travel and Gospels printed.

The directors remain grateful to all our supporters for their continued prayer, financial giving and partnership in sharing the good news about Jesus.

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# THE POCKET TESTAMENT LEAGUE LIMITED

## TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

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### Financial review

The directors are reporting a surplus for the year of £66,930 (2022: deficit £59,019). Reserves have built up during the year for future use on planned global gospel distribution with the result that unrestricted reserves have increased from £119,724 at the beginning of the year to £145,918 at the end of the financial year.

Donations continue to be made to support new and ongoing gospel projects. It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to at least between three and six months of unrestricted fund expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant fall in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The level of reserves held at the end of the year represented over 12 months' expenditure.

**Reference and administrative information** is provided on the page following the cover sheet.

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

### Structure, governance and management

The Pocket Testament League is a company limited by guarantee.

Directors are appointed and removed in accordance with the company's memorandum and articles of association by members at a general meeting. Existing directors may appoint directors at a meeting of the board.

None of the directors has any beneficial interest in the company. All of the directors are members of the company and guarantee to contribute £1 in the event of a winding up.

### Responsibilities of trustees under company law

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees and signed on their behalf by:

*M A Wiltshire*

.....  
M A Wiltshire  
Director (Chair.)

Dated: 18 January 2024

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF  
THE POCKET TESTAMENT LEAGUE LTD**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2023 on pages 5 to 13 following, which have been prepared on the basis of the accounting policies set out on pages 7 to 8.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

*Sarah Crispin*

Sarah Crispin ACA  
Institute of Chartered Accountants in England & Wales

Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

Date: 29 January 2024

**THE POCKET TESTAMENT LEAGUE LTD**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations	3	163,482	236,798	400,280	297,015
Investments		31	-	31	5
<b>Total income and endowments</b>		<u>163,513</u>	<u>236,798</u>	<u>400,311</u>	<u>297,020</u>
<b>EXPENDITURE ON:</b>					
Charitable activities	4	137,319	196,062	333,381	356,039
<b>Total expenditure</b>		<u>137,319</u>	<u>196,062</u>	<u>333,381</u>	<u>356,039</u>
<b>Net gains/(losses) on investments</b>		-	-	-	-
<b>Net income/(expenditure)</b>		<u>26,194</u>	<u>40,736</u>	<u>66,930</u>	<u>(59,019)</u>
<b>Transfers between funds</b>	12	-	-	-	-
<b>Net movement in funds</b>		<u>26,194</u>	<u>40,736</u>	<u>66,930</u>	<u>(59,019)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		119,724	28,518	148,242	207,261
<b>Total funds carried forward</b>	12	<u>145,918</u>	<u>69,254</u>	<u>215,172</u>	<u>148,242</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 7-12 form part of these accounts.

**THE POCKET TESTAMENT LEAGUE LTD**

**BALANCE SHEET**

**AS AT 30 JUNE 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>FIXED ASSETS</b>					
Tangible assets	6	377	-	377	1,111
		<u>377</u>	<u>-</u>	<u>377</u>	<u>1,111</u>
<b>CURRENT ASSETS</b>					
Stock	7	30,205	-	30,205	21,798
Debtors	8	1,555	-	1,555	1,963
Cash at bank and in hand	9	129,115	79,640	208,755	142,833
		160,875	79,640	240,515	166,594
<b>CREDITORS: Amounts falling due within one year</b>	10	(15,334)	(10,386)	(25,720)	(19,463)
<b>Net current assets / (liabilities)</b>		<u>145,541</u>	<u>69,254</u>	<u>214,795</u>	<u>147,131</u>
<b>Total assets less current liabilities</b>		<u>145,918</u>	<u>69,254</u>	<u>215,172</u>	<u>148,242</u>
<b>CREDITORS: Amounts falling due after more than one year</b>	11	-	-	-	-
<b>Provisions for liabilities</b>	13	-	-	-	-
<b>Net assets / (liabilities) excluding pension asset / (liability)</b>		<u>145,918</u>	<u>69,254</u>	<u>215,172</u>	<u>148,242</u>
<b>Defined benefit scheme asset / (liability)</b>	15	-	-	-	-
<b>TOTAL NET ASSETS</b>		<u>145,918</u>	<u>69,254</u>	<u>215,172</u>	<u>148,242</u>
<b>FUND BALANCES</b>					
Unrestricted Funds	12	145,918	-	145,918	119,724
Restricted Funds		<u>-</u>	<u>69,254</u>	<u>69,254</u>	<u>28,518</u>
		<u>145,918</u>	<u>69,254</u>	<u>215,172</u>	<u>148,242</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

M A Wiltshire  
M A Wiltshire

Date: 18 January 2024

Company number: 1461289

Charity number: 281910

The notes on pages 7-12 form part of these accounts.

## THE POCKET TESTAMENT LEAGUE LTD

### NOTES TO THE ACCOUNTS

#### COMPANY INFORMATION

#### 1 Statutory Information

The Pocket Testament League Ltd is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

#### 2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

##### a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

##### b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated goods and services. For 2021 represent the estimated value of literature purchased on the UK charity's behalf together with costs of developing and maintaining the charity's website and Facebook presence as well as the costs of travel of personnel seconded to assist in the UK. This value has been included in voluntary income in the Statement of Financial Activities.

##### c) Expenditure

Expenditure, including any VAT which cannot be recovered, is accounted for on an accruals basis and allocated to the appropriate heading in the accounts. Staff costs and other administration costs are allocated to support costs on the basis of time taken. Bookkeeping costs are allocated to the overseas activity on the basis of time taken. Governance costs include those incurred with the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Grants and donations payable are taken into account at the earlier of when they are paid or become legally enforceable.

##### d) Fund accounting

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used.

##### e) Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost net of depreciation and any impairment losses. Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:-

Computers	Over 3 years
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the statement of financial activities.

**THE POCKET TESTAMENT LEAGUE LTD**

**NOTES TO THE ACCOUNTS**

**COMPANY INFORMATION**

f) Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

g) Stocks

Stocks, which are held for distribution at no or nominal consideration, are stated at the lower of cost and estimated service potential. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Net realisable value is the estimated related donations less all estimates costs of completion and costs to be incurred in marketing and distribution.

h) Pension scheme arrangements

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

i) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

j) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

k) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

l) Commitments for future expenditure

Other than the normal commitments under contracts of employment there are no contractual or constructive obligations to future expenditure at the balance sheet date. Where the directors have authorised expenditure which is not yet legally enforceable or become constructive obligations amounts are set aside into funds designated for the purpose.

m) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

**3 Donations**

	Total 2023	Total 2022
	£	£
Donations and gifts	305,891	203,520
Literature donations	88,120	87,094
Income tax recoverable	6,269	6,401
	400,280	297,015

**4 Charitable activities**

	Total 2023	Total 2022
	£	£
<b>a Costs incurred directly on specific activities</b>		
Staff costs	21,480	17,600
Depreciation and impairment	734	733
Literature purchases and stock movement	134,830	175,225
Newsletter	3,384	1,577
Travelling expenses	6,279	5,489
Storage	6,780	6,480
Processing costs	31,321	30,806
Postage and stationery	31,709	24,327
Member recruitment and mobilisation	13,136	11,313
	249,653	273,550
Grants (see note 4c)	43,750	47,000
	293,403	320,550

**THE POCKET TESTAMENT LEAGUE LTD**

**NOTES TO THE ACCOUNTS**

**COMPANY INFORMATION**

**b Costs incurred on support & administration**

Governance costs		
Fee for examining the accounts	1,800	1,560
Staff costs	4,533	1,000
Administrative expenses	33,645	32,929
	<u>39,978</u>	<u>35,489</u>
	<u>333,381</u>	<u>356,039</u>

The fee payable to the independent examiner for examining the accounts was £1,800 (2022: £1,560); in addition the charity paid £634 (2022: £547) for other services.

**c Grants payable**

	Institutions	2023
	£	£
Grants for PTL India	43,750	43,750
	<u>43,750</u>	<u>43,750</u>

The comparatives for the previous year are as follows:

	Institutions	2022
	£	£
Grants for PTL India	47,000	47,000
	<u>47,000</u>	<u>47,000</u>

**5 Analysis of staff costs, the cost of key management personnel and trustee remuneration**

	2023	2022
	£	£
Gross wages and salaries	23,830	17,000
Pension costs	2,183	1,600
	<u>26,013</u>	<u>18,600</u>

The average monthly number of employees during the year was 2 (2022: 1). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

No trustees received employment benefits in either the current or preceding year.

During the year key management received employment benefits totalling £21,480 (2022: £17,600).

**6 Tangible fixed assets**

	Computers	Total
	£	2023
		£
Cost		
At 1 July 2022	2,201	2,201
Additions	-	-
At 30 June 2023	<u>2,201</u>	<u>2,201</u>
Accumulated depreciation		
At 1 July 2022	1,090	1,090
Charge for the year	734	734
At 30 June 2023	<u>1,824</u>	<u>1,824</u>
Net book value		
At 30 June 2023	<u>377</u>	<u>377</u>
At 30 June 2022	<u>1,111</u>	<u>1,111</u>

**7 Stock**

	2023	2022
	£	£
Literature	30,205	21,798
	<u>30,205</u>	<u>21,798</u>

THE POCKET TESTAMENT LEAGUE LTD

NOTES TO THE ACCOUNTS

COMPANY INFORMATION

8 Debtors

	2023	2022
	£	£
<b>Falling due within one year:</b>		
Tax recoverable	448	607
Other debtors	774	735
Prepayments and accrued income	333	621
<b>Total debtors</b>	<u>1,555</u>	<u>1,963</u>

9 Cash at Bank and in Hand

	2023	2022
	£	£
Cash at bank with immediate access	<u>208,755</u>	<u>142,833</u>

10 Creditors: liabilities falling due within one year

	2023	2022
	£	£
Taxation and social security	706	667
Other creditors	23,201	16,383
Accruals	1,813	2,413
	<u>25,720</u>	<u>19,463</u>

11 Pension commitments

During the year employer's pension contributions totalling £2,183 (2022: £1,600) were payable to defined contribution personal pension schemes. Pension contributions of £650 (2022: £133) were owing at the balance sheet date.

12 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Closing balance 2023 £
Unrestricted Funds	<u>119,724</u>	<u>163,513</u>	<u>(137,319)</u>	<u>145,918</u>
<i>Restricted Funds</i>				
PTL India	511	43,950	(43,750)	711
Salary support	10,206	62,677	(26,647)	46,236
Travel support	-	7,959	(5,634)	2,324
Colombia gospels	-	4,144	(4,144)	-
Coronation gospels	-	49,499	(49,499)	-
Easter gospels	-	2,952	(2,952)	-
English gospels	-	2,752	(2,752)	-
Faithful Servant	-	21,363	(21,363)	-
Football Worldcup	-	8,288	(8,288)	-
Irish gospels	-	3,989	(3,989)	-
Lake Victoria	-	8,288	(8,288)	-
Panama gospels	-	6,621	(1,130)	5,491
Polish gospels	3,270	-	(2,462)	808
Prayer breakfast gospels	5,696	-	(848)	4,848
Scottish gospels	-	1,994	(1,994)	-
Swedish gospels	8,835	-	-	8,835
Ukraine gospels	-	11,324	(11,324)	-
Welsh gospels	-	997	(997)	-
	<u>28,518</u>	<u>236,798</u>	<u>(196,062)</u>	<u>69,254</u>
Aggregate of funds	<u>148,242</u>	<u>400,311</u>	<u>(333,381)</u>	<u>215,172</u>

**THE POCKET TESTAMENT LEAGUE LTD**

**NOTES TO THE ACCOUNTS**

**COMPANY INFORMATION**

**Restricted funds**

PTL India is a sister church and evangelistic organisation in India.  
 The Salary Support fund is to help towards the salary cost of the chief executive officer.  
 The Travel Support fund is to help towards the travel costs of the chief executive officer.  
 The Colombia gospels fund is to help fund the supply of gospels in Colombia.  
 The Coronation gospels fund is to help fund the supply of Coronation gospels.  
 The Easter gospels fund is to help fund the supply of Easter gospels.  
 The English gospels fund is to help fund the supply of gospels in England.  
 The Faithful Servant fund is to help fund the supply of Faithful Servant gospels.  
 The Football Worldcup fund is to help fund the supply of Football Worldcup gospels.  
 The Irish gospels fund is to help fund the supply of gospels in Ireland.  
 The Lake Victoria fund is to help fund the supply of gospels in Lake Victoria.  
 The Panama gospels fund is to help fund the supply of gospels in Panama.  
 The Polish gospels fund is to help fund the supply of gospels in Poland.  
 The Prayer breakfast gospels fund is to help fund the supply of gospels in prayer breakfasts.  
 The Scottish gospels fund is to help fund the supply of gospels in Scotland.  
 The Swedish gospels fund is to help fund the supply of gospels in Sweden.  
 The Ukraine gospels fund is to help fund the supply of gospels in Ukraine.  
 The Welsh gospels fund is to help fund the supply of gospels in Wales.

**Analysis of net assets by fund**

The assets and liabilities of the various funds were as follows:

	Unrestricted funds £	Restricted funds £	2023 £
Tangible fixed assets	377	-	377
Stock	30,205	-	30,205
Debtors	1,555	-	1,555
Cash at bank and in hand	129,115	79,640	208,755
Creditors falling due within one year	(15,335)	(10,386)	(25,720)
	<u>145,918</u>	<u>69,254</u>	<u>215,172</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources £	Outgoing resources £	Transfers in the year £	Closing balance 2022 £
Unrestricted Funds	<u>187,286</u>	<u>126,335</u>	<u>(193,897)</u>	-	<u>119,724</u>
<i>Restricted Funds</i>					
PTL India	4,013	43,498	(47,000)	-	511
Salary support	1,752	27,602	(19,147)	-	10,206
Irish gospels	14,210	-	(14,210)	-	-
Brazil gospels	-	7,948	(7,948)	-	-
Finnish gospels	-	7,215	(7,215)	-	-
Madagascar gospels	-	6,563	(6,563)	-	-
Polish gospels	-	3,534	(264)	-	3,270
Prayer breakfast gospels	-	8,128	(2,432)	-	5,696
Queen's Jubilee gospels	-	30,630	(30,630)	-	-
Swedish gospels	-	8,835	-	-	8,835
Ukraine gospels	-	17,860	(17,860)	-	-
Welsh gospels	-	8,872	(8,872)	-	-
	<u>19,975</u>	<u>170,685</u>	<u>(162,142)</u>	-	<u>28,518</u>
Aggregate of funds	<u>207,261</u>	<u>297,020</u>	<u>(356,039)</u>	-	<u>148,242</u>

**THE POCKET TESTAMENT LEAGUE LTD**  
**NOTES TO THE ACCOUNTS**  
**COMPANY INFORMATION**

**Analysis of net assets by fund**

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted funds £	Restricted funds £	2022 £
Tangible fixed assets	1,111	-	1,111
Stock	21,798	-	21,798
Debtors	1,913	50	1,963
Cash at bank and in hand	114,232	28,601	142,833
Creditors falling due within one year	(19,330)	(133)	(19,463)
	<u>119,724</u>	<u>28,518</u>	<u>148,242</u>

**13 Transactions with related parties**

During the year the charity:

- a) received donations totalling £11,078 (2022: £17,353) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) paid expenses totalling £39 (2022: £1,167) to 4 (2022: 6) trustees for travel and subsistence whilst carrying out duties associated with being trustees; reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee are not included in this disclosure.

**14 Members**

Each member of the company commits to contribute if the charity is wound up an amount of £1.

**THE POCKET TESTAMENT LEAGUE LTD**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	Note	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
<b>INCOME AND ENDOWMENTS FROM:</b>							
Donations	3	163,482	236,798	400,280	126,330	170,685	297,015
Investments		31	-	31	5	-	5
<b>Total income and endowments</b>		<u>163,513</u>	<u>236,798</u>	<u>400,311</u>	<u>126,335</u>	<u>170,685</u>	<u>297,020</u>
<b>EXPENDITURE ON:</b>							
Charitable activities:	4	137,319	196,062	333,381	193,897	162,142	356,039
<b>Total Expenditure</b>		<u>137,319</u>	<u>196,062</u>	<u>333,381</u>	<u>193,897</u>	<u>162,142</u>	<u>356,039</u>
<b>Net income for the year / Net movement in funds</b>		<u>26,194</u>	<u>40,736</u>	<u>66,930</u>	<u>(67,562)</u>	<u>8,543</u>	<u>(59,019)</u>
<b>Reconciliation of funds:</b>							
Total funds brought forward		119,724	28,518	148,242	187,286	19,975	207,261
<b>Total funds carried forward</b>	12	<u><u>145,918</u></u>	<u><u>69,254</u></u>	<u><u>215,172</u></u>	<u><u>119,724</u></u>	<u><u>28,518</u></u>	<u><u>148,242</u></u>

**THE POCKET TESTAMENT LEAGUE LIMITED**

England & Wales - Charity number 281910

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# Accounts

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THE POCKET TESTAMENT LEAGUE LTD

# Report and Accounts

year ended 30 June 2022

**THE POCKET TESTAMENT LEAGUE LTD**

**FOR THE YEAR ENDED 30 JUNE 2022**

**COMPANY INFORMATION**

<b>Trustees</b>	M Brickley R T Garner M M Murphy H F Shephard M A Wiltshire
<b>Key Staff</b>	D Millar
<b>Governing Document</b>	Memorandum and Articles of Association dated 15th Nov 1979
<b>Company Registration Number</b>	1461289
<b>Charity Registration Number</b>	281910
<b>Registered Office and Principal Address</b>	Melville Lodge South Chailey Lewes East Sussex BN8 4AB
<b>Independent Examiner</b>	Sarah Crispin ACA Stewardship 1 Lamb's Passage London EC1Y 8AB

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# THE POCKET TESTAMENT LEAGUE LIMITED

## TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 30 JUNE 2022

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The trustees, who are the charity's directors for the purposes of company law, present their report and accounts for the year ended 30 June 2022.

#### **Objectives and activities**

The UK has historically benefited from a strong Biblical foundation, providing a value base that builds strong families and society. As our culture has grown more secular, there has been a decline in this Biblical foundation, and our society is paying the price. Additionally, much of the recent immigration has been from countries which have very little historical exposure to the Bible and the values it offers. The Pocket Testament League (also using the name "Bridge Builders") desires to address these issues, helping people find peace with their Creator, and purpose for their lives.

The Pocket Testament League's mission is to mobilise and equip Christians to read, carry, and share the Word of God. We encourage members to dedicate a pocket to the Lord, to carry a small Gospel of John in that pocket, and to look for opportunities to share the Word of God as God guides them. Our vision is to recruit 100,000 supporters who will bring the Bible back to the UK in a powerful, and very personal way. Our long-term vision is to champion the Word of God, and to encourage everyone to read it for themselves.

The directors have determined to keep the activities undertaken under review in considering the Charity Commission's guidance on public benefit, and, in particular, the specific guidance on charities for the advancement of religion. The charity undertakes a number of activities in order to achieve these objectives and is committed to ensuring that these activities are open to all in their communities in addition to being available via Christian church fellowships.

The Company is developing policies to:

1. Recruit supporters who will share the Word of God. These 'members of the movement' are recruited using social media, church presentations, and strategic partnerships.
2. Print and provide Gospels of John with attractive covers, along with other Christian publications. We will send them for free to any who ask.
3. Communicate regularly with supporters through email and social media, sharing inspirational stories and evangelism ideas from other members of the movement.
4. Create custom Gospels of John for churches, ministries, businesses, and individuals to encourage them to share the Word of God.

#### **Achievements and performance**

During the past 2 years we have recruited more than 20,000 supporters who have joined the movement to bring the Bible back to the UK. We expanded our Gospel offerings from just four cover designs to more than four dozen, adding foreign language Gospels to our range, including Arabic, Farsi, Finnish, French, Lithuanian, Polish, Malagasy, Welsh and Ukrainian to better reach a wider and more diverse population.

During this year our supporters have shared pocket Gospels with more than 650,000 people. This is a significant increase on the year to June 2021 and growth has largely been driven by the Queen's Platinum Jubilee, which saw 200,000 commemorative Gospels distributed in the UK, and 100,000 Gospels which were sent to Ukraine.

Our Gospels and booklets have been stored and sent out by Verité in West Sussex, a Christian company, that has also printed and mailed out periodic magazines and other mailings on our behalf. Our office is linked to Verité by an administrative website.

A closer working relationship with PTL in the United States was established in 2018 which has resulted in an improvement in the use of internet technologies and an increase in future gospel provision.

PTL ministries in India again greatly benefited from generous donations, with £47,000 being donated to the work in India during the last year.

Funds from generous US supporters continues to help the charity to grow. This has enabled us to invest in Facebook advertising to improve our ability to promote literature, broaden the products available, increase ordering volumes, draw new supporters. The financial accounts reflect the value of donated resources for Facebook member recruitment, website development, travel and Gospels printed. The directors remain grateful to our supporters for their continued prayer, financial giving and partnership in sharing the good news about Jesus.

# THE POCKET TESTAMENT LEAGUE LIMITED

## TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 30 JUNE 2022**

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### Financial review

The directors are reporting a deficit for the year of £59,019 (2021: surplus £52,967) A build-up of reserves from the last few years has meant that the charity has been able to concentrate on producing and expanding its range and breadth of gospel distribution worldwide with the result that unrestricted reserves have decreased from £187,286 at the beginning of the year to £119,724 at the end of the financial year.

Donations continue to be made to support new and ongoing gospel projects. It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to at least between three and six months of unrestricted fund expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant fall in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The level of reserves held at the end of the year represented over 7 months' expenditure which is in excess of normal policy.

**Reference and administrative information** is provided on the page following the cover sheet.

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

### Structure, governance and management

The Pocket Testament League is a company limited by guarantee.

Directors are appointed and removed in accordance with the company's memorandum and articles of association by members at a general meeting. Existing directors may appoint directors at a meeting of the board.

None of the directors has any beneficial interest in the company. All of the directors are members of the company and guarantee to contribute £1 in the event of a winding up.

### Responsibilities of trustees under company law

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees and signed on their behalf by:

.....  
M A Wiltshire  
Director

Dated: 9th February, 2023

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF  
THE POCKET TESTAMENT LEAGUE LTD**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2022 on pages 5 to 13 following, which have been prepared on the basis of the accounting policies set out on pages 7 to 8.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Sarah Crispin ACA  
Institute of Chartered Accountants in England & Wales

Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

Date: 9th February, 2023

**THE POCKET TESTAMENT LEAGUE LTD**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	126,330	170,685	297,015	256,235
Investments		5	-	5	1
<b>Total income and endowments</b>		<b>126,335</b>	<b>170,685</b>	<b>297,020</b>	<b>256,236</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	4	193,897	162,142	356,039	203,269
<b>Total expenditure</b>		<b>193,897</b>	<b>162,142</b>	<b>356,039</b>	<b>203,269</b>
<b>Net gains/(losses) on investments</b>		-	-	-	-
<b>Net income/(expenditure)</b>		<b>(67,562)</b>	<b>8,543</b>	<b>(59,019)</b>	<b>52,967</b>
<b>Transfers between funds</b>	12	-	-	-	-
<b>Net movement in funds</b>		<b>(67,562)</b>	<b>8,543</b>	<b>(59,019)</b>	<b>52,967</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		187,286	19,975	207,261	154,294
<b>Total funds carried forward</b>	12	<b>119,724</b>	<b>28,518</b>	<b>148,242</b>	<b>207,261</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 7-12 form part of these accounts.

**THE POCKET TESTAMENT LEAGUE LTD**

**BALANCE SHEET**

**AS AT 30 JUNE 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>FIXED ASSETS</b>					
Tangible assets	6	1,111	-	1,111	713
		<u>1,111</u>	<u>-</u>	<u>1,111</u>	<u>713</u>
<b>CURRENT ASSETS</b>					
Stock	7	21,798	-	21,798	16,881
Debtors	8	1,913	50	1,963	1,682
Cash at bank and in hand	9	114,232	28,601	142,833	201,920
		137,943	28,651	166,594	220,483
<b>CREDITORS: Amounts falling due within one year</b>	10	(19,330)	(133)	(19,463)	(13,935)
<b>Net current assets / (liabilities)</b>		<u>118,613</u>	<u>28,518</u>	<u>147,131</u>	<u>206,548</u>
<b>Total assets less current liabilities</b>		<u>119,724</u>	<u>28,518</u>	<u>148,242</u>	<u>207,261</u>
<b>FUND BALANCES</b>	12				
Unrestricted Funds		119,724	-	119,724	187,286
Restricted Funds		<u>-</u>	<u>28,518</u>	<u>28,518</u>	<u>19,975</u>
		<u>119,724</u>	<u>28,518</u>	<u>148,242</u>	<u>207,261</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2022 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

-----  
M A Wiltshire

Date: 9 February, 2023

Company number: 1461289

Charity number: 281910

The notes on pages 7-12 form part of these accounts.

**THE POCKET TESTAMENT LEAGUE LTD**  
**NOTES TO THE ACCOUNTS**  
**COMPANY INFORMATION**

**1 Statutory Information**

The Pocket Testament League Ltd is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

**2 Accounting Policies**

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated goods and services. For 2021 represent the estimated value of literature purchased on the UK charity's behalf together with costs of developing and maintaining the charity's website and Facebook presence as well as the costs of travel of personnel seconded to assist in the UK. This value has been included in voluntary income in the Statement of Financial Activities.
- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

c) Expenditure

Expenditure, including any VAT which cannot be recovered, is accounted for on an accruals basis and allocated to the appropriate heading in the accounts. Staff costs and other administration costs are allocated to support costs on the basis of time taken. Bookkeeping costs are allocated to the overseas activity on the basis of time taken. Governance costs include those incurred with the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Grants and donations payable are taken into account at the earlier of when they are paid or become legally enforceable.

d) Fund accounting

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used.

e) Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:-

Computers	Over 3 years
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the statement of financial activities.

**THE POCKET TESTAMENT LEAGUE LTD**

**NOTES TO THE ACCOUNTS**

**COMPANY INFORMATION**

f) Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

g) Stocks

Stocks, which are held for distribution at no or nominal consideration, are stated at the lower of cost and estimated service potential. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Net realisable value is the estimated related donations less all estimates costs of completion and costs to be incurred in marketing and distribution.

h) Pension scheme arrangements

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

i) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

j) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

k) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

l) Commitments for future expenditure

Other than the normal commitments under contracts of employment there are no contractual or constructive obligations to future expenditure at the balance sheet date. Where the directors have authorised expenditure which is not yet legally enforceable or become constructive obligations amounts are set aside into funds designated for the purpose.

m) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

**3 Donations and legacies**

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Donations and gifts	59,648	143,872	203,520	138,436
Literature donations	60,434	26,660	87,094	72,826
Donations in goods and services	-	-	-	30,748
Legacies receivable	-	-	-	10,689
Income tax recoverable	6,249	153	6,401	3,536
	<u>126,330</u>	<u>170,685</u>	<u>297,015</u>	<u>256,235</u>

**4 Charitable activities**

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
<b>a Costs incurred directly on specific activities</b>				
Staff costs	-	17,600	17,600	8,800
Depreciation and impairment	733	-	733	357
Literature purchases and stock movement	79,230	95,995	175,225	78,758
Newsletter	1,577	-	1,577	4,461
Travelling expenses	5,489	-	5,489	-
Storage	6,480	-	6,480	6,240
Processing costs	30,806	-	30,806	13,232
Postage and stationery	24,327	-	24,327	12,015
Member recruitment and mobilisation	11,313	-	11,313	13,092
	<u>159,955</u>	<u>113,595</u>	<u>273,550</u>	<u>136,955</u>
Grants (see note 4c)	-	47,000	47,000	43,500
	<u>159,955</u>	<u>160,595</u>	<u>320,550</u>	<u>180,455</u>

**THE POCKET TESTAMENT LEAGUE LTD**

**NOTES TO THE ACCOUNTS**

**COMPANY INFORMATION**

**b Costs incurred on support & administration**

Governance costs				
Fee for examining the accounts	1,560	-	1,560	2,356
Staff costs	-	1,000	1,000	-
Administrative expenses	<u>32,382</u>	<u>547</u>	<u>32,929</u>	<u>20,458</u>
	<u>33,942</u>	<u>1,547</u>	<u>35,489</u>	<u>22,814</u>
	<u>193,897</u>	<u>162,142</u>	<u>356,039</u>	<u>203,269</u>

The fee payable to the independent examiner for examining the accounts was £1,560 (2021: £1,100); in addition the charity paid £547 (2021: £1,256) for other services.

**c Grants payable**

	Institutions	2022
	£	£
Grants for PTL India	<u>47,000</u>	<u>47,000</u>
	<u>47,000</u>	<u>47,000</u>

The comparatives for the previous year are as follows:

	Institutions	2021
	£	£
Grants for PTL India	<u>43,500</u>	<u>43,500</u>

**5 Analysis of staff costs, the cost of key management personnel and trustee remuneration**

	2022	2021
	£	£
Gross wages and salaries	17,000	8,000
Pension costs	<u>1,600</u>	<u>800</u>
	<u>18,600</u>	<u>8,800</u>

The average monthly number of employees during the year was 1 (2021: 1). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

No trustees received employment benefits in either the current or preceding year.

During the year key management received employment benefits totalling £17,600 (2021: £8,800).

**6 Tangible fixed assets**

	Computers	Total
	£	2022
		£
Cost		
At 1 July 2021	1,070	1,070
Additions	<u>1,131</u>	<u>1,131</u>
At 30 June 2022	<u>2,201</u>	<u>2,201</u>
Accumulated depreciation		
At 1 July 2021	357	357
Charge for the year	<u>733</u>	<u>733</u>
At 30 June 2022	<u>1,090</u>	<u>1,090</u>
Net book value		
At 30 June 2022	<u>1,111</u>	<u>1,111</u>
At 30 June 2021	<u>713</u>	<u>713</u>

**7 Stock**

	2022	2021
	£	£
Literature	21,798	16,881
	<u>21,798</u>	<u>16,881</u>

THE POCKET TESTAMENT LEAGUE LTD

NOTES TO THE ACCOUNTS

COMPANY INFORMATION

8 Debtors

	2022	2021
	£	£
<b>Falling due within one year:</b>		
Tax recoverable	607	412
Other debtors	735	665
Prepayments and accrued income	621	604
<b>Total debtors</b>	<u>1,963</u>	<u>1,682</u>

9 Cash at Bank and in Hand

	2022	2021
	£	£
Cash at bank with immediate access	<u>142,833</u>	<u>201,920</u>

10 Creditors: liabilities falling due within one year

	2022	2021
	£	£
Taxation and social security	667	598
Other creditors	16,383	10,984
Accruals	2,413	2,353
	<u>19,463</u>	<u>13,935</u>

11 Pension commitments

During the year employer's pension contributions totalling £1,600 (2021: £800) were payable to defined contribution personal pension schemes. Pension contributions of £133 (2021: £133) were owing at the balance sheet date.

12 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Closing balance 2022 £
Unrestricted Funds	<u>187,286</u>	<u>126,335</u>	<u>(193,897)</u>	<u>119,724</u>
<i>Restricted Funds</i>				
PTL India	4,013	43,498	(47,000)	511
Salary support	1,752	27,602	(19,147)	10,206
Irish gospels	14,210	-	(14,210)	-
Brazil gospels	-	7,948	(7,948)	-
Finnish gospels	-	7,215	(7,215)	-
Madagascar gospels	-	6,563	(6,563)	-
Polish gospels	-	3,534	(264)	3,270
Prayer breakfast gospels	-	8,128	(2,432)	5,696
Queen's Jubilee gospels	-	30,630	(30,630)	-
Swedish gospels	-	8,835	-	8,835
Ukraine gospels	-	17,860	(17,860)	-
Welsh gospels	-	8,872	(8,872)	-
	<u>19,975</u>	<u>170,685</u>	<u>(162,142)</u>	<u>28,518</u>
Aggregate of funds	<u>207,261</u>	<u>297,020</u>	<u>(356,039)</u>	<u>148,242</u>

**THE POCKET TESTAMENT LEAGUE LTD**

**NOTES TO THE ACCOUNTS**

**COMPANY INFORMATION**

**Restricted funds**

PTL India is a sister church and evangelistic organisation in India.

The Salary Support fund is to help towards the salary cost of the chief executive officer.

The Irish gospels fund is to help fund the supply of gospels in Ireland.

The Brazil gospels fund is to help fund the supply of gospels in Brazil.

The Finnish gospels fund is to help fund the supply of gospels in Finland.

The Madagascar gospels fund is to help fund the supply of gospels in Madagascar.

The Polish gospels fund is to help fund the supply of gospels in Poland.

The Prayer breakfast gospels fund is to help fund the supply of gospels in prayer breakfasts.

The Queen's Jubilee gospels fund is to help fund the supply of gospels in commemoration of the Queen.

The Swedish gospels fund is to help fund the supply of gospels in Sweden.

The Ukraine gospels fund is to help fund the supply of gospels in Ukraine.

The Welsh gospels fund is to help fund the supply of gospels in Wales.

**Analysis of net assets by fund**

The assets and liabilities of the various funds were as follows:

	Unrestricted funds £	Restricted funds £	2022 £
Tangible fixed assets	1,111	-	1,111
Stock	21,798	-	21,798
Debtors	1,913	50	1,963
Cash at bank and in hand	114,232	28,601	142,833
Creditors falling due within one year	(19,330)	(133)	(19,463)
	<u>119,724</u>	<u>28,518</u>	<u>148,242</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2020 £	Incoming resources £	Outgoing resources £	Transfers in the year £	Closing balance 2021 £
Unrestricted Funds	<u>142,257</u>	<u>160,982</u>	<u>(115,953)</u>	-	<u>187,286</u>
<i>Restricted Funds</i>					
PTL India	5,053	42,234	(43,500)	226	4,013
2017 Project proposal	6,984	-	(6,984)	-	-
India general	-	7,200	(6,974)	(226)	-
Salary support	-	10,905	(9,153)	-	1,752
English gospels	-	14,540	(14,540)	-	-
Irish gospels	-	14,540	(330)	-	14,210
Member recruiting	-	3,635	(3,635)	-	-
Urdu gospels	-	2,200	(2,200)	-	-
	<u>12,037</u>	<u>95,254</u>	<u>(87,316)</u>	-	<u>19,975</u>
Aggregate of funds	<u>154,294</u>	<u>256,236</u>	<u>(203,269)</u>	-	<u>207,261</u>

**THE POCKET TESTAMENT LEAGUE LTD**  
**NOTES TO THE ACCOUNTS**  
**COMPANY INFORMATION**

**Analysis of net assets by fund**

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			2021 £
	General funds £	Designated funds £	Restricted funds £	
Tangible fixed assets	713			713
Stock	16,881			16,881
Debtors	1,682			1,682
Cash at bank and in hand	181,945	-	19,975	201,920
Creditors falling due within one year	(13,935)			(13,935)
	<u>187,286</u>	<u>-</u>	<u>19,975</u>	<u>207,261</u>

**13 Transactions with related parties**

During the year the charity:

- a) received donations totalling £17,353 (2021: £7,562) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) paid expenses totalling £1,167 (2021: £nil) to 6 trustees for travel and subsistence whilst carrying out duties associated with being trustees; reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee are not included in this disclosure.

**14 Members**

Each member of the company commits to contribute if the charity is wound up an amount of £1.

**THE POCKET TESTAMENT LEAGUE LTD**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	Note	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
<b>INCOME AND ENDOWMENTS FROM:</b>							
Donations and legacies	3	126,330	170,685	297,015	160,981	95,254	256,235
Investments		5	-	5	1		1
<b>Total income and endowments</b>		<u>126,335</u>	<u>170,685</u>	<u>297,020</u>	<u>160,982</u>	<u>95,254</u>	<u>256,236</u>
<b>EXPENDITURE ON:</b>							
Charitable activities:	4	193,897	162,142	356,039	115,953	87,316	203,269
<b>Total Expenditure</b>		<u>193,897</u>	<u>162,142</u>	<u>356,039</u>	<u>115,953</u>	<u>87,316</u>	<u>203,269</u>
<b>Net income for the year / Net movement in funds</b>		<u>(67,562)</u>	<u>8,543</u>	<u>(59,019)</u>	<u>45,029</u>	<u>7,938</u>	<u>52,967</u>
<b>Reconciliation of funds:</b>							
Total funds brought forward		187,286	19,975	207,261	142,257	12,037	154,294
<b>Total funds carried forward</b>	12	<u><u>119,724</u></u>	<u><u>28,518</u></u>	<u><u>148,242</u></u>	<u><u>187,286</u></u>	<u><u>19,975</u></u>	<u><u>207,261</u></u>

**THE POCKET TESTAMENT LEAGUE LIMITED**

England & Wales - Charity number 281910

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# Accounts

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**Charity Registration No. 281910**

**Company Registration No. 1461289 (England and Wales)**

**THE POCKET TESTAMENT LEAGUE LIMITED  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

# THE POCKET TESTAMENT LEAGUE LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Directors</b>	M A Wiltshire M M Murphy H F Shephard R T Garner M Brickley	(Appointed 16 April 2021)
<b>Charity number</b>	281910	
<b>Company number</b>	1461289	
<b>Registered office</b>	Melville Lodge South Chailey Lewes East Sussex BN8 4AB	
<b>Independent examiner</b>	Nigel Hewson FCA DChA Hewsons Chartered Accountants 80 Woodhurst Avenue Orpington Kent BR5 1AT	
<b>Bankers</b>	CafBank Limited Kings Hill West Malling Kent ME19 4TA	

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# THE POCKET TESTAMENT LEAGUE LIMITED

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# THE POCKET TESTAMENT LEAGUE LIMITED

## DIRECTORS' REPORT

**FOR THE YEAR ENDED 30 JUNE 2021**

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The directors present their report and accounts for the year ended 30 June 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

### **Objectives and activities**

The UK has historically benefited from a strong Biblical foundation, providing a value base that builds strong families and society. As our culture has grown more secular, there has been a decline in this Biblical foundation, and our society is paying the price. Additionally, much of the recent immigration has been from countries which have very little historical exposure to the Bible and the values it offers. The Pocket Testament League (also using the name "Bridge Builders") desires to address these issues, helping people find peace with their Creator, and purpose for their lives.

The Pocket Testament League's mission is to mobilise and equip Christians to read, carry, and share the Word of God. We encourage members to dedicate a pocket to the Lord, to carry a small Gospel of John in that pocket, and to look for opportunities to share the Word of God as God guides them. Our vision is to recruit 100,000 volunteers who will bring the Bible back to the UK in a powerful, and very personal way. Our long-term vision is to champion the Word of God, and to encourage everyone to read it for themselves.

The directors have determined to keep the activities undertaken under review in considering the Charity Commission's guidance on public benefit, and, in particular, the specific guidance on charities for the advancement of religion. The charity undertakes a number of activities in order to achieve these objectives and is committed to ensuring that these activities are open to all in their communities in addition to being available via Christian church fellowships.

The Company is continuing to develop policies that:

1. Recruit volunteer supporters who will share the Word of God. These supporters are recruited using social media, church presentations, and strategic partnerships.
2. Print and provide Gospels of John with attractive covers, along with other Christian publications. We will send them for free to any who ask.
3. Communicate regularly with supporters through email and social media, sharing stories of successful evangelism by other supporters.
4. Create custom Gospels of John for churches, ministries, businesses and individuals to encourage them to share the Word of God.

### **Achievements and performance**

During the past 2 years we have recruited 15,000 supporters who have expressed an interest to bring the Bible back to the UK. We have expanded our Gospel offerings from 4 covers to 60 different covers, adding Gospels in Arabic, Farsi, French, Welsh, Lithuanian and Ukrainian to better reach a diverse population.

During this year our supporters and partners have shared pocket Gospels with over 280,000 people. Gospels and booklets have been stored and sent out by Verité in West Sussex, a Christian company, that has also printed and mailed out our periodic magazine and other mailings. Our office is linked to Verité by an administrative website. This significant growth has happened despite the impact of a Global Pandemic which will have reduced opportunities to share face-to-face from early 2020.

A closer working relationship with PTL in the United States was established in 2018 which has resulted in an improvement in the use of internet technologies and an increase in future gospel provision.

PTL ministries in India again greatly benefited from generous donations, with £43,500 being donated to the work in India during the last year.

# THE POCKET TESTAMENT LEAGUE LIMITED

## DIRECTORS' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 JUNE 2021**

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This last financial year has been one of continued transition. Funds have been donated from US supporters to make this possible. This together with the use of Facebook advertising is improving our ability to promote literature, broaden the products available, increase ordering volumes, draw new supporters and increase levels of operational integration. The financial accounts reflect the value of donated resources for Facebook supporter recruitment, website development, travel and Gospels printed. The directors remain grateful to our supporters for their continued prayer, financial giving and partnership in sharing the gospel.

This year the charity appointed a new Chief Executive Officer. Darren Millar took up this post on 1 January 2021 and has been appointed on a part-time basis. The directors have greatly appreciated the voluntary leadership provided by Mike Brickley as our acting CEO over an extended period prior to this new appointment. We are grateful that Mike has subsequently accepted the invitation to join our board as a director.

### **Financial review**

The directors are pleased to report a surplus for the year of £52,967 (2020: £65,416). Two significant legacies and support from PTL supporters in the USA have had a very positive effect on the charity's finances with the result that unrestricted reserves increased from £142,257 at the beginning of the year to £187,286 at the end of the financial year.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to at least between three and six month's of unrestricted fund expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The level of reserves held at the end of the year represented approximately 19 months' expenditure which is in excess of normal policy. However, these unrestricted funds also afford the flexibility to enable the charity to work on major projects with new partners who may not be able to contribute funds of their own.

**Reference and administrative information** is provided on the page following the cover sheet.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that appropriate systems are in place to mitigate exposure to the major risks. The directors do not anticipate a significant impact on the financial affairs of the charity from the current global pandemic. Although individual supporters may have experienced some restrictions on their ability to share literature, donations and literature orders are mainly made online and are largely unaffected. Should there be a reduction in income, reserves are healthy and would allow the charity to continue operations.

# THE POCKET TESTAMENT LEAGUE LIMITED

## DIRECTORS' REPORT (CONTINUED)

*FOR THE YEAR ENDED 30 JUNE 2021*

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### **Structure, governance and management**

The Pocket Testament League (PTL) UK is a company limited by guarantee.

Governance and operations are overseen by regular meetings of the directors. Directors are appointed and removed in accordance with the company's memorandum and articles of association by members at a general meeting. Existing directors may appoint directors at a meeting of the board.

The directors who served during the year and up to the date of signature of the financial statements were:

M A Wiltshire

M M Murphy

H F Shephard

R T Garner

M Brickley

(Appointed 16 April 2021)

None of the directors has any beneficial interest in the company. All of the directors are members of the company and guarantee to contribute £1 in the event of a winding up.

The directors' report was approved by the Board of Directors.

**M A Wiltshire**

Director (Chair)

Dated: 20 January 2022

# THE POCKET TESTAMENT LEAGUE LIMITED

## INDEPENDENT EXAMINER'S REPORT

### TO THE DIRECTORS OF THE POCKET TESTAMENT LEAGUE LIMITED

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I report to the directors on my examination of the financial statements of The Pocket Testament League Limited (the charity) for the year ended 30 June 2021.

#### **Responsibilities and basis of report**

As the directors of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

#### **Nigel Hewson FCA DChA**

Hewsons  
Chartered Accountants  
80 Woodhurst Avenue  
Orpington  
Kent  
BR5 1AT

Dated: 18 February 2022

# THE POCKET TESTAMENT LEAGUE LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2021

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		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	160,981	95,254	256,235	184,346	45,274	229,620
Income from investments	4	1	-	1	18	-	18
<b>Total income</b>		<u>160,982</u>	<u>95,254</u>	<u>256,236</u>	<u>184,364</u>	<u>45,274</u>	<u>229,638</u>
<b>Expenditure on:</b>							
Charitable activities	5	115,953	87,316	203,269	120,082	44,140	164,222
<b>Net income for the year/ Net movement in funds</b>		45,029	7,938	52,967	64,282	1,134	65,416
Fund balances at 1 July 2020		<u>142,257</u>	<u>12,037</u>	<u>154,294</u>	<u>77,975</u>	<u>10,903</u>	<u>88,878</u>
<b>Fund balances at 30 June 2021</b>		<u><u>187,286</u></u>	<u><u>19,975</u></u>	<u><u>207,261</u></u>	<u><u>142,257</u></u>	<u><u>12,037</u></u>	<u><u>154,294</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# THE POCKET TESTAMENT LEAGUE LIMITED

## BALANCE SHEET

AS AT 30 JUNE 2021

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	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	11		713		-
<b>Current assets</b>					
Stocks	12	16,881		17,211	
Debtors	13	1,682		829	
Cash at bank and in hand		201,920		143,893	
		<u>220,483</u>		<u>161,933</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(13,935)</u>		<u>(7,639)</u>	
Net current assets			206,548		154,294
<b>Total assets less current liabilities</b>			<u>207,261</u>		<u>154,294</u>
<b>Income funds</b>					
Restricted funds	15		19,975		12,037
Unrestricted funds			187,286		142,257
			<u>207,261</u>		<u>154,294</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2021.

The directors' acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Directors on 20 January 2022

M A Wiltshire  
Director (Chair)

Company Registration No. 1461289

# THE POCKET TESTAMENT LEAGUE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 30 JUNE 2021*

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### 1 Accounting policies

#### Charity information

The Pocket Testament League Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Melville Lodge, South Chailey, Lewes, East Sussex, BN8 4AB.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

The directors have considered the charity's day to day cash flow requirements and have a reasonable expectation that the charity has adequate resources to continue in operational existence for at least a further 12 months. The assessment has been made taking into account the impact of the Covid 19 pandemic and that assessment of the directors' is that the pandemic has not had a significant impact on finances and is unlikely to for the 12 months following the sign off of the accounts. Accordingly, they continue to adopt the going concern basis in preparing the annual report and financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# THE POCKET TESTAMENT LEAGUE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

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### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Expenditure, including any VAT which cannot be recovered, is accounted for on an accruals basis and allocated to the appropriate heading in the accounts. Staff costs and other administration costs are allocated to support costs on the basis of time taken. Bookkeeping costs are allocated to the overseas activity on the basis of time taken. Governance costs include those incurred with the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Grants and donations payable are taken into account at the earlier of when they are paid or become legally enforceable.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Computers	33 1/3% on a straight line basis
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks, which are held for distribution at no or nominal consideration, are stated at the lower of cost and estimated service potential. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

Net realisable value is the estimated related donations less all estimated costs of completion and costs to be incurred in marketing, and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# THE POCKET TESTAMENT LEAGUE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 30 JUNE 2021*

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### **1 Accounting policies**

**(Continued)**

#### **1.12 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### **1.13 Foreign exchange**

Transactions denominated in foreign currencies are recorded at the rate ruling at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. All differences are included in net outgoing resources.

#### **1.14 Commitments for future expenditure**

Other than the normal commitments under contracts of employment there are no contractual or constructive obligations to future expenditure at the balance sheet date. Where the directors have authorised expenditure which is not yet legally enforceable or become constructive obligations amounts are set aside into funds designated for the purpose.

### **2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# THE POCKET TESTAMENT LEAGUE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	81,662	56,774	138,436	71,306	45,261	116,567
Legacies receivable	10,689	-	10,689	19,090	-	19,090
Literature donations	34,346	38,480	72,826	21,610	-	21,610
Donated goods and services	30,748	-	30,748	70,242	-	70,242
Tax recoverable	3,536	-	3,536	2,098	13	2,111
	<u>160,981</u>	<u>95,254</u>	<u>256,235</u>	<u>184,346</u>	<u>45,274</u>	<u>229,620</u>

#### Donated goods and services

Donated goods and services represent the estimated value of literature purchased on the UK charity's behalf together with costs of developing and maintaining the charity's website and Facebook presence as well as the costs of travel of personnel seconded to assist in the UK. This value has been included in voluntary income in the Statement of Financial Activities. The acting Chief Executive Officer gave of his time voluntarily and it has not been possible to accurately quantify the value of his time so no account of this has been taken in these financial statements.

### 4 Income from investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	<u>1</u>	<u>18</u>

# THE POCKET TESTAMENT LEAGUE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

### 5 Charitable activities

	Literature distribution 2021 £	Overseas support 2021 £	Total 2021 £	Literature distribution 2020 £	Overseas support 2020 £	Total 2020 £
Staff costs	8,800	-	8,800	-	-	-
Depreciation and impairment	357	-	357	-	-	-
Literature purchases and stock movement	78,758	-	78,758	37,142	-	37,142
Newsletter	4,461	-	4,461	4,573	-	4,573
Travelling expenses	-	-	-	14,965	-	14,965
Storage	6,240	-	6,240	5,952	-	5,952
Processing costs	13,232	-	13,232	8,294	-	8,294
Postage and stationery	12,015	-	12,015	5,520	-	5,520
Member recruitment and mobilisation	13,092	-	13,092	30,290	-	30,290
Insurance	306	-	306	296	-	296
Subscriptions	-	-	-	100	-	100
Other charitable expenditure	-	-	-	-	140	140
	<u>137,261</u>	<u>-</u>	<u>137,261</u>	<u>107,132</u>	<u>140</u>	<u>107,272</u>
Grant funding of activities (see note 7)	-	43,500	43,500	-	44,000	44,000
Share of support costs (see note 8)	19,636	316	19,952	9,452	289	9,741
Share of governance costs (see note 8)	2,556	-	2,556	3,209	-	3,209
	<u>159,453</u>	<u>43,816</u>	<u>203,269</u>	<u>119,793</u>	<u>44,429</u>	<u>164,222</u>
<b>Analysis by fund</b>						
Unrestricted funds	115,637	316	115,953	119,793	289	120,082
Restricted funds	43,816	43,500	87,316	-	44,140	44,140
	<u>159,453</u>	<u>43,816</u>	<u>203,269</u>	<u>119,793</u>	<u>44,429</u>	<u>164,222</u>

### 6 Description of charitable activities

#### Literature distribution

Literature distribution activities include the printing and distribution of gospels, tracts and magazines promoting the Christian message.

#### Overseas support

Overseas support represents the support of the work of Pocket Testament League abroad, mainly in India.

# THE POCKET TESTAMENT LEAGUE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

### 7 Grants payable

	2021 £	2020 £
Grants to institutions:		
PTL India	43,500	44,000
	<u>43,500</u>	<u>44,000</u>

### 8 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Administration costs	18,586	-	18,586	8,921	-	8,921
Postage and stationery	1,366	-	1,366	820	-	820
Legal and professional	-	2,556	2,556	-	2,994	2,994
Board meeting expenses	-	-	-	-	215	215
	<u>19,952</u>	<u>2,556</u>	<u>22,508</u>	<u>9,741</u>	<u>3,209</u>	<u>12,950</u>
Analysed between						
Charitable activities	<u>19,952</u>	<u>2,556</u>	<u>22,508</u>	<u>9,741</u>	<u>3,209</u>	<u>12,950</u>

Governance costs includes amounts payable to the independent examiner of £1,050 (2020- £1,080) for fees in connection with his report, £1,000 (2020- £1,020) for accounts preparation services and £290 (2020- £240) for other services and an under provision for the previous year of £16 (2020- £654).

### 9 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year. None of them incurred any expenses in the year (2020- 5 incurred expenses of £215 in connection with directors' meetings).

# THE POCKET TESTAMENT LEAGUE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

### 10 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Literature distribution and administration	1	-

#### Employment costs

	2021 £	2020 £
Wages and salaries	8,000	-
Other pension costs	800	-
	<u>8,800</u>	<u>-</u>

There were no employees whose annual remuneration was £60,000 or more.

### 11 Tangible fixed assets

	Computers £
<b>Cost</b>	
Additions	1,070
At 30 June 2021	<u>1,070</u>
<b>Depreciation and impairment</b>	
Depreciation charged in the year	357
At 30 June 2021	<u>357</u>
<b>Carrying amount</b>	
At 30 June 2021	<u>713</u>

### 12 Stocks

	2021 £	2020 £
Literature	16,881	17,211

# THE POCKET TESTAMENT LEAGUE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

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<b>13 Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Other debtors	1,402	256
Prepayments and accrued income	280	573
	<u>1,682</u>	<u>829</u>
	<u><u>1,682</u></u>	<u><u>829</u></u>
<b>14 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	598	-
Other creditors	10,984	4,586
Accruals and deferred income	2,353	3,053
	<u>13,935</u>	<u>7,639</u>
	<u><u>13,935</u></u>	<u><u>7,639</u></u>

# THE POCKET TESTAMENT LEAGUE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

### 15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds				
	Balance at 1 July 2019 £	Incoming resources £	Resources expended £	Balance at 1 July 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2021 £
PTL India	3,919	45,274	(44,140)	5,053	42,234	(43,500)	226	4,013
2017 Project proposal	6,984	-	-	6,984	-	(6,984)	-	-
India General	-	-	-	-	7,200	(6,974)	(226)	-
Salary Support	-	-	-	-	10,905	(9,153)	-	1,752
English Gospels	-	-	-	-	14,540	(14,540)	-	-
Irish Gospels	-	-	-	-	14,540	(330)	-	14,210
Member Recruiting	-	-	-	-	3,635	(3,635)	-	-
Urdu Gospels	-	-	-	-	2,200	(2,200)	-	-
	<u>10,903</u>	<u>45,274</u>	<u>(44,140)</u>	<u>12,037</u>	<u>95,254</u>	<u>(87,316)</u>	<u>-</u>	<u>19,975</u>

# THE POCKET TESTAMENT LEAGUE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 30 JUNE 2021*

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### 15 Restricted funds

(Continued)

PTL India is a sister church and evangelistic organisation in India

The 2017 project proposal funds are grants received in response to an application in 2017 for funds to cover several different aspects of the work of the charity

The India General Fund is for the provision of Gospels to India

The Salary Support fund is to help towards the salary cost of the chief executive officer

The English Gospels fund is to help fund the supply of gospels in English

The Irish Gospels fund is to help fund the supply of gospels in Ireland

The Member Recruiting fund is for raising awareness and adding to the existing membership

The Urdu Gospels fund is to help fund the supply of gospels in Pakistan

# THE POCKET TESTAMENT LEAGUE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

### 16 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 30 June 2021 are represented by:						
Tangible assets	713	-	713	-	-	-
Current assets/ (liabilities)	186,573	19,975	206,548	142,257	12,037	154,294
	<u>187,286</u>	<u>19,975</u>	<u>207,261</u>	<u>142,257</u>	<u>12,037</u>	<u>154,294</u>

### 17 Related party transactions

Donations to the charity from directors and related parties, during the year under review, totalled £6,960 (2020- £22,746)