

CHARITY NUMBER:1087788  
COMPANY NUMBER: 4201510

THROUGH THE ROOF CHARITABLE TRUST  
DIRECTORS REPORT  
AND ACCOUNTS  
FOR THE YEAR ENDED 30th SEPTEMBER 2019



**THROUGH THE ROOF CHARITABLE TRUST**  
**DIRECTORS REPORT**  
**AND ACCOUNTS**  
**FOR THE YEAR ENDED 30th SEPTEMBER 2019**

**CONTENTS**

	<b><u>Pages</u></b>
Officers & Professional Advisors	1
Directors' Report	2-7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Accounts	11-17





# **THROUGH THE ROOF CHARITABLE TRUST**

## **ACCOUNTS**

**For the year ended 30 September 2019**

### **DIRECTORS**

Dr. Michael Townsend (Chairman)  
Mrs Fiona Maccabe  
Mrs Alice Langtree  
Mr Clyde Bacchus  
Mrs Carol Arnold  
Revd Trevor Hahn  
Mr Rob Dalton (appointed 3rd April 2019)  
Mr Simon Dennis (appointed 3rd April 2019)

### **COMPANY SECRETARY**

Mr. Michael Jamison

### **REGISTERED OFFICE**

Alpha House, Alpha Place  
Garth Road  
Morden  
Surrey  
SM4 4TQ

### **INDEPENDENT EXAMINER**

Gareth Jones Compliance Ltd  
Chartered Certified Accountants  
2 Denny Road  
Cromarty  
Ross-shire  
IV11 8YT

### **BANKERS**

CAF Bank Ltd  
25 Kings Hill Avenue  
West Malling  
Kent  
ME19 4JQ

**REGISTERED CHARITY NUMBER:** 1087788

**COMPANY REGISTRATION NUMBER:** 4201510

**Directors' / Trustees Report**  
**Through the Roof Charitable Trust**  
**FOR THE YEAR ENDED 30th September 2019**

By God's grace I am pleased to present our report and accounts for Through the Roof for the year ended 30<sup>th</sup> September 2019.

**Organisation**

The company was incorporated on 18 April 2001, is registered as a charity and is constituted as a company limited by guarantee and is therefore governed by a Memorandum and Articles of Association.

Through the Roof is a Christian disability charity working in the UK and internationally. The charity's name comes from the Bible account where four friends help their paralysed friend to meet Jesus. Since 1997 Through the Roof has sought to influence church and act as a catalyst for change, conveying a prophetic message to church and society where disabled people are valued equally, and enabled to belong and contribute.

There are currently eight members of the Board of Trustees which meets quarterly to administer the Charity. The Trustees are also the Directors of the company for charity purposes. Trustees have a range of experience and skills in Accountancy, Business, Disability, Education, Health, Law, Ordained Ministry, and the Charitable Sector.

There is a breadth of diversity amongst the Trustees, who all attend a variety of different evangelical churches. 12.5% have personal experience of disability, 37.5% are female, and 12.5% are of a Black Caribbean ethnic background.

A Chief Executive is appointed by the Trustees to manage the day-to-day operations on a full-time basis along with an Operations Manager and nine part-time employees, which in total equates to 6.0 Full-Time-Equivalent members of staff. They are supported by three regular office volunteers at the administration base in Morden, south London; and ten at our wheelchair storage warehouse in Aldershot; as well as approximately 60 faithful, skilled and servant-hearted volunteers across its programme areas, including many who are disabled.

Through the Roof is an Affiliate of US ministry, Joni and Friends (JAF), a member of the Evangelical Alliance (EA), and Global Connections (GC) and a founder member of the Churches for All (CFA) network of Christian disability organisations.

**Appointment and Induction of Trustees**

Appointment of the Directors is governed by the Articles of Association of the Company. The Board of Directors is authorised to appoint new Directors according to the agreed guidelines for the appointment of new trustees. New trustees receive a copy of the latest annual report and accounts, the Strategic Plan, and a copy of the Charity Commission leaflet 'The Essential Trustee: What You Need to Know'.

There were two new appointments to the Board of Trustees during the year.

**Investment powers**

The Memorandum and Articles of Association give authority for the directors/trustees to hold property and securities on behalf of the Charity, including such assets as were acquired from the unincorporated Charity as referred to in the accounts.

**Related Parties**

Through the Roof is the sole owner of DCF Ltd, the trading subsidiary which runs the holiday programme.

**Directors' / Trustees Report - continued**  
**Through the Roof Charitable Trust**  
**FOR THE YEAR ENDED 30th September 2019**

**Objects of the Charity, principal activities of the Charity**

The objects of the company are:

(a) to advance the Christian faith particularly amongst persons with physical and other disabilities in accordance with the Statement of Beliefs set out in its Memorandum and Articles of Association in the United Kingdom and elsewhere as the directors of the Charity may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Charity.

(b) to relieve and assist persons with physical and other disabilities and in doing so to promote the integration and participation of such persons in church life in the United Kingdom and elsewhere and to promote an awareness of the needs of such persons and appropriate responses to those needs amongst churches and Christians in the United Kingdom and elsewhere and to train Christians in ways of serving and helping persons with disabilities in the United Kingdom and elsewhere as the directors may from time to time think fit.

The company commenced its activities on 1 October 2001 when it received assets, less current liabilities from the unincorporated charity "JAF Ministries (Through the Roof)" (Charity No 1061010) and took over the work of that Charity.

**Strategic Plan**

The charity fulfilled delivery of its Strategic Plan for 2016/17 – 2018/19. Trustees developed a new Strategic Plan for the three-year period 2019/20 – 2022/23 which was approved and adopted at its September Board meeting. It focuses on three aspects...

- **Deeper** – we want to strengthen Christian community;
- **Wider** – we want to increase our impact;
- **Higher** – we want everyone to encounter more of God.

**Vision, mission, values, USP and outcomes**

Our values, vision and mission are all informed by the Bible account from which the charity gets its name and so we see these principles as underpinning and guiding the work.

Through the Roof is the *only* UK charity whose sole purpose is to work globally with churches and people across the range of disabilities to extend God's kingdom.

Through the Roof's five values are:

- Christ-centred
- Transforming
- Belonging
- Interdependent
- Enabling

Our vision is one of "a world where all people enjoy life together, mutually giving and receiving, as God intended".

Our mission is 'Transforming lives through Jesus with disabled people'.

The two strategic aims are:

- Providing life-changing opportunities for disabled people
- Equipping the Christian community to ensure disabled people can belong and contribute

Arising from our values are seven key outcomes to focus all our work activities and bring about the following positive changes:

**Discipleship** – Everyone we connect with growing in Christian faith.



**Directors' / Trustees Report - continued**  
**Through the Roof Charitable Trust**  
**FOR THE YEAR ENDED 30th September 2019**

**Freedom** – Disabled people having increased social and physical mobility and spiritual freedom in Christ.

**Belonging** – Disabled people becoming less isolated with increased opportunities for friendship

**Personal growth** – Disabled people making a greater contribution to church and community life.

**Acceptance** – The Christian community having increased confidence, understanding and capability to include disabled people from a Christian perspective.

**Motivation** – The Christian community having increased conviction to include disabled people in church life.

**Taking action** – The Christian community expanding mission and ministry activities with and alongside disabled people

**Activities during the year**

**Public Benefit**

The charity's activities are provided for the benefit and empowerment of disabled people and those affected by disability. Additionally, our work benefits and equips those working with, living with, or seeking to work with disabled people, to ensure the greater inclusion of disabled people in church and community life in the UK and developing countries.

The trustees have complied with their duty to have due regard to the Charity Commission's public benefit guidance when exercising powers or duties to which the guidance is relevant.

The charity delivers three main programme areas for the public benefit and these are focussed on Faith (Churches Inc), Friendship (Disabled Christians Fellowship), and Freedom (Wheels for the World), with details of each, as follows:

**Faith (Churches Inc)**

This programme provides training and resources to equip churches, and the Christian community to more fully include disabled people in church and community life. Our activities during the year included:

- Recruited to the new posts of Church Inclusion (Roofbreaker) Co-ordinator, and Deputy to further develop the work in churches.
- 29% increase in Roofbreakers – 44 signed-up to our project during the year (195 in total) to support Christians to be advocates for disabled people in their own church. Many are initiating new activity in their churches.
- Three UK team-members, and two indigenous team-members equipped 139 church leaders and volunteers, on overseas inclusive training mission trip to Sierra Leone
- Three UK team-members trained 340 church volunteers on overseas inclusive training mission trip to Kosovo
- Five UK team-members trained 119 church leaders and volunteers, on overseas inclusive training mission trip to Ukraine
- Maintained 5 UK Area Networks which bring Roofbreakers together for support, and to catalyse new activity
- A Christian perspective of disability in relation to news items was profiled through pre-recorded and live radio interviews with staff and volunteer representatives on Premier Christian Radio
- Two-page article, 'Still spaces at the table' by Ros featured in February edition of URC Reform magazine
- Representation at 3 events in Cathedrals: Disabled Access Day at St Paul's Cathedral; Celebrating Abilities service at Chester Cathedral; All Together as Kingdom People at Worcester Cathedral.

- Representation and delivery of training workshops at Salvation Army Youth Conference – New Wine Accessible Church conference
- Exhibitions at 3 Christian conferences/Festivals: Methodist conference, Birmingham; Creation Fest, Cornwall; and Elim Conference, Harrogate
- Produced new publication, 'A Church that Cares' about pastoral support for disabled people and their families.
- Produced monthly Come Fishing audio resource; monthly Roofbreaker e-news
- 30 speaking/preaching engagements to raise awareness of the work and communicate our message
- The charity was represented by CEO and Chair on the Churches for All network of Christian disability organisations

**Friendship (Disabled Christians Fellowship)**

This programme has two main elements, the support and encouragement of groups of disabled Christians in the United Kingdom and the provision of supported group holidays for disabled people. Our activities during the year included:

- Support and encouragement to 12 autonomous DCF groups (approx 480 people involved)
- Providing a UK Coastal holiday Brunel Manor, Torquay for 10 disabled guests and 8 helpers.
- Providing an Activity holiday in Hampshire for 13 guests and 11 helpers
- Providing a peer-supported holiday at Center Parcs, Nottinghamshire for 14 people, 9 of whom were disabled
- Providing a 24-hour Retreat for 12 people.
- Providing a midweek 5-day Retreat at Brunel Manor, Torquay for 17 people
- Providing personal devotional audio recordings and pastoral support by phone and letter for disabled people living in isolation

**Freedom (Wheels for the World)**

This overseas programme of Through the Roof demonstrates the love of God in a practical way by restoring and distributing refurbished wheelchairs, which would otherwise go to landfill or be scrapped, to disabled people in developing countries, giving them increased mobility and independence. This is done on the basis of need. Our activities during the year included:

- Ten UK team-members provided wheelchairs, plus other mobility equipment and medical expertise, to 149 disabled people in Lagos, Nigeria, working with in-country partners, Osteoimperfecta Genesis Nigeria (OIFN)
- Ten UK team-members, including three disabled team-members, provided wheelchairs, plus standing frames, walking frames, crutches, and other mobility equipment and medical expertise, to over 160 people in Eldoret, Kenya, working with in-country partners, Community Based Rehabilitation Eldoret (CBR)
- Eight UK team-members, plus 2 African Pastors, provided training to in-country partners, Health Hope Action (HHA) to enable them to fit wheelchairs after the team had returned home. The team provided over 120 wheelchairs, bespoke fitting 49 of them for local disabled people
- Recruited new International Mission Admin Assistant to increase capacity to develop the work
- Providing one partner with wheelchairs destined for South Africa;
- Continued to save approx. 50 wheelchairs a month from landfill by receiving disused wheelchairs from NHS partners
- Continued to provide meaningful work to prisoners at Parkhurst prison workshop, Isle of Wight
- Initiated a new wheelchair refurbishment workshop at HMP Risley, Manchester.
- The work was featured in a double-page spread in Frontline magazine, the membership magazine of the Chartered Society of Physiotherapy



**Support activities**

- Distributed our free newsletter to approx. 5000 contacts three times a year to inspire supporters with stories of the work, as well as the opportunity to donate and get further involved
- 6.6% increase in the charity's Facebook fan-base – 1399 in total – encouraging greater discussion and engagement with the charity

**Property**

The charity's administration base is located in a self-contained, accessible, ground floor office in Morden, south London, of approximately 500 square feet, within the three-storey building leased by Christian charity, Ascension Trust. Additionally, we rent 2,000 square feet of warehouse storage space for our wheelchair programme, in Aldershot, Hampshire.

**Future Developments**

**General**

- Maintain existing level of Trust Fundraising
- Replace existing online shop with updated version
- Ensure succession plans in relation to senior members of staff
- Continue to recruit new volunteer holiday and mission team leaders
- Explore the effective use of new IT and database infrastructure

**Faith**

- Increase number of overseas inclusion training mission trips to developing countries
- Identify, recruit and train a network of disabled trainers around the country to be involved in delivering Roofbreaker workshops
- Increase number and development of Area Networks through support for Network Co-ordinators, including handbook, facilitated planning session, menu of ideas.
- Increase number of Roofbreakers and develop regional events to equip new Roofbreakers and support existing ones; and a Church Toolkit resource

**Freedom**

- Increase number of wheelchair distributions to help more disabled people
- Continue to increase team sizes and develop new roles to enhance the impact we can make
- Establish long-term Partners on 4 continents to give more input, to increase their involvement, and to multiply our work by empowering them more

**Friendship**

- Develop and increase our programme of Holidays and Retreats, and recruiting and developing new leaders

**Financial statement**

The charity is registered with HMRC for the purposes of Gift Aid reclamation. The charity ended the financial year with a surplus, which was in excess of the planned budget. Trustees plan to ensure expenditure and income are at a breakeven position at end of 2019/20. The trustees have no reason to believe that Through the Roof will not continue to be able to meet its objectives for the coming year.

**Investments**

The level of investments and their location are at least reviewed annually or when any significant income is received.

**Payments to Trustee**

There were no remunerative payments to Trustees. Only expenses incurred by Trustees related to attending board meetings were reimbursed upon the production of receipts, or appropriate documentation of travel.

**Reserves**

The charity seeks to keep in reserve around three months' operating funds.

**Trust funding**

The charity is very grateful to the Joseph Rank Trust to whom a successful application was made for funding to develop the Roofbreaker project. The charity was awarded £10,000 a year over the next three years starting 2019. The charity was also awarded grants from The Britford Bridge Trust, Sir James Roll Charitable Trust, The GC Gibson Charitable Trust, The Elie Trust, The Haremead Trust and the Laing Family Trusts.

**Directors' / Trustees Report - continued**  
**Through the Roof Charitable Trust**  
**FOR THE YEAR ENDED 30th September 2019**

**Intangible Income**

We are extremely grateful for the generosity of several organizations who supported us in various ways during the past financial year, including:

- Several NHS Trusts and suppliers of unusable wheelchairs, and other mobility aids, without which the Wheels for the World programme would not be possible.
- The prison staff and inmates of HMP Parkhurst, and HMP Risley who refurbish our wheelchairs.
- Flowstore Systems Limited who made very generous donations as a staff team and from company profits towards the work of Wheels for the World.
- Camerons Solicitors who donated a significant amount of their time on legal matters.
- Rehab Manufacturing Services who donated specialized children's mobility equipment and accessories worth thousands of pounds to Wheels for the World.

On a day to day basis the work of Through the Roof could not be provided without the support of volunteers working in the UK and taking part in mission trips abroad. Below is a table showing the amount of volunteers supporting each of the programmes and their total worth to the charity.

Activity	2018/19	2017/18
Friendship (DCF)	3	1
Freedom (Wheels for the World)	37	35
Faith (Churches Inc)	15	11
Governance and Administration	11	10
Total Number of Volunteers	66	57
Average Number of days (8hrs)	13.4	14.7
<b>Value (Number Vol.*Days*hours*min. wage @ £8.21 (2018 £7.83))</b>	<b>£58,151</b>	<b>£52,486</b>

**Risk management**

The trustees review their assessment of the major risks to which the charity is exposed on a regular basis. Procedures and systems are reviewed at least annually to mitigate these risks. During the year work has been done on reviewing all Through the Roof's Policies and identifying any areas needing attention. This has been reflected in the Charity's Risk Register.

**Statement of trustees' responsibilities**

The trustees are required by law to prepare financial statements for each financial year which give a 'true and fair' view of the financial activities of the charity and of its financial position at the end of that year. In preparing those financial statements, the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

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

Advantage has been taken in the following accounts of the small companies' exemptions available to the company.

**Board**

See Appointment of Trustees

**Thanks**

I would like to thank my fellow Board members for their support, commitment, time, expertise and prayer.

I would also like to thank all of our excellent staff, volunteers and advocates and generous donors for their significant support. Without them there would be no TTR. All have contributed to another very fruitful year.

**Approval**

This report was approved by the Board of Directors and Trustees on.....  
and signed on its behalf

**Dr. Mike Townsend**  
**Chair of Through the Roof**



**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF**  
**Through the Roof Charitable Trust**  
**FOR THE YEAR ENDED 30th September 2019**

I report on the accounts for the year ended 30th September 2019 set out on pages 9 to 17

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

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

**Independent examiner's statement**

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Gareth Jones FCCA  
Gareth Jones Compliance Ltd  
Chartered Certified Accountants  
2 Denny Road  
Cromarty  
Ross-shire  
IV11 8YT



Date: 12/12/19 .....



**THROUGH THE ROOF CHARITABLE TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**

**For the year ended 30 September 2019**

**INCOME & EXPENDITURE ACCOUNT**

	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total Funds Y/E 30/09/19</u> £	<u>Total Funds Y/E 30/09/18</u> £
<b>Incoming Resources</b>					
Incoming resources from generated funds					
Voluntary income	2	159,135	164,125	323,260	204,392
Activities for Generating Funds	3	8,166	824	8,990	10,390
Investment income	4	4,113	-	4,113	4,233
Incoming resources from charitable activities	5	732	45,411	46,143	32,906
<b>Total Incoming Resources</b>		<b>172,146</b>	<b>210,360</b>	<b>382,506</b>	<b>251,921</b>
<b>Resources Expended</b>					
Costs of Generating Funds	6	7,092	-	7,092	7,496
Charitable activities	7	53,961	274,529	328,490	267,477
<b>Total Resources Expended</b>		<b>61,053</b>	<b>274,529</b>	<b>335,582</b>	<b>274,973</b>
Realised Gain/(loss) on investment	12	-	-	-	2,407
Unrealised Gain/(loss) on investment	12	(1,238)	-	(1,238)	3,092
<b>Net Incoming / (Outgoing) Resources for the year</b>		<b>109,855</b>	<b>(64,169)</b>	<b>45,686</b>	<b>(17,553)</b>
Transfers (to)/from Restricted Funds		(64,169)	64,169	-	-
Total funds brought forward		117,679	-	117,679	135,232
<b>Total funds carried forward</b>		<b>163,365</b>	<b>-</b>	<b>163,365</b>	<b>117,679</b>

The notes on pages 11 to 17 form part of these accounts.

There are no other gains or losses apart from those recognised above.  
All incoming resources expended derive from continuing activities.

THROUGH THE ROOF CHARITABLE TRUST

BALANCE SHEET AS AT 30th September 2019

	Note	General Funds 2019 £	Designated Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Total Funds 2018 £
<b>FIXED ASSETS</b>						
Tangible fixed assets	11	-	-	-	-	-
Investment Assets	12	122,123	-	-	122,123	88,361
		122,123	-	-	122,123	88,361
<b>CURRENT ASSETS</b>						
Debtors	13	23,520	-	-	23,520	25,486
Cash at Bank and in hand		74,391	-	-	74,391	26,207
		97,911	-	-	97,911	51,693
<b>LIABILITIES</b>						
Creditors amounts due within 1 year.	14	(56,669)	-	-	(56,669)	(22,375)
		41,242	-	-	41,242	29,318
<b>NET CURRENT ASSETS</b>						
		163,365	-	-	163,365	117,679
<b>NET ASSETS</b>						
<b>REPRESENTED BY:</b>						
Unrestricted funds	15				163,365	117,679
General fund					-	-
Designated funds					-	-
Restricted funds	16				-	-
					163,365	117,679


These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the SORP Financial Reporting Standard for Smaller Entities (effective 1 January 2015). These financial statements constitute the annual accounts required by the Companies Act 2006.

For the year ended 30 September 2019 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the Board of Directors on 4th December 2019 and signed on its behalf by

.....  ..... Dr Michael Townsend - Chairman

The notes on pages 11 to 17 form part of these accounts

**THROUGH THE ROOF CHARITABLE TRUST**  
**NOTES TO THE ACCOUNTS**  
**For the year ended to 30 September 2019**

**1 ACCOUNTING POLICIES**

**a) Accounting convention**

The accounts are prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and include the results of the charity's operations which are described in the Directors' Report.

The accounts have been prepared in accordance with the Revised Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) and the Companies Act 2006, subject to the departures referred to below. Also in accordance with the provisions applicable to entities subject to the small entities regime.

**b) The principal accounting policies of the charity are shown below:**

**i) Consolidation**

In the opinion of the Trustees, the charity and its trading subsidiary comprise a small group. The charity has therefore taken advantage of the exemption provided by the Companies Act 2006 not to prepare group accounts.

The Trustees have taken advantage of the exemption conferred by paragraph 383 (c) (as referred to by paragraph 408) of the SORP 2005 not to prepare group accounts, on the grounds that the results of the joint venture are not material to the group.

Details regarding the activities of the trading subsidiary are adequately disclosed in note 12 the accounts.

**ii) Income**

Donations are accounted for on an as received basis. The voluntary income is received from a variety of donors and is given for the general work of the charity. The related tax credit on donations received is accounted for on an accruals basis once the donation has been received. Investment income is recognised on a receivable basis. Legacies are recognised when there is deemed to be sufficient certainty as to the amount and timing of receipt.

**iii) Resources expended**

Charitable expenditure comprises all expenditure directly relating to the objects of the charity, and is included when incurred. Costs are allocated across the four main charitable activities according to the relevant use of financial and staff resources. Directly attributable costs are allocated directly to the charitable activity heading whereas staff costs and support costs are allocated on a basis relating to the use of staff resources.

Gifts are included when approved by the Directors.

The charity is not registered for VAT and as such irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Support costs are allocated on the basis of the weighted proportion of staff salary costs across the four main areas of charitable activity and restricted funds of the charity, this being deemed the most appropriate and equitable apportionment. Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

**iv) Fixed assets**

Equipment acquisitions have been capitalised only on items over £1,000 and depreciation provided to write off the cost of fixed assets over their estimated useful lives. The annual depreciation rates and methods used are as follows:-

Furniture & equipment	25% on straight line basis
-----------------------	----------------------------

**v) Pension costs**

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the Statement of Financial Activities in the year to which they are paid.

**vi) Unrestricted funds**

The general fund represents funds that are not subject to any restrictions regarding their use and are available for general purposes.

**vii) Designated funds**

Funds shown as designated for a particular purpose are also unrestricted.

**viii) Restricted funds**

The restricted income of the charity relates to funds on which the donors have placed a restriction and may only be used for the purposes specified.



**THROUGH THE ROOF CHARITABLE TRUST**  
**NOTES TO THE ACCOUNTS**  
**For the year ended 30 September 2019**

**2 VOLUNTARY INCOME**

	<u>General</u>	<u>Restricted</u>	<u>Total Funds</u>	<u>Total Funds</u>
	<u>Fund</u>	<u>Funds</u>	<u>Y/E 30/09/19</u>	<u>Y/E 30/09/18</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Donations, Offerings & Sponsorship	106,385	159,115	265,500	174,882
Legacies	36,481	-	36,481	13,222
Income tax recoverable	16,269	5,010	21,279	16,288
	<u>159,135</u>	<u>164,125</u>	<u>323,260</u>	<u>204,392</u>

**3 ACTIVITIES FOR GENERATING FUNDS**

	<u>General</u>	<u>Restricted</u>	<u>Total Funds</u>	<u>Total Funds</u>
	<u>Fund</u>	<u>Funds</u>	<u>Y/E 30/09/19</u>	<u>Y/E 30/09/18</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Product Sales	4,638	824	5,462	6,859
Fundraising Events	3,528	-	3,528	3,531
	<u>8,166</u>	<u>824</u>	<u>8,990</u>	<u>10,390</u>

**4 INVESTMENT INCOME**

	<u>General</u>	<u>Restricted</u>	<u>Total Funds</u>	<u>Total Funds</u>
	<u>Fund</u>	<u>Funds</u>	<u>Y/E 30/09/19</u>	<u>Y/E 30/09/18</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Bank Interest	147	-	147	13
Other Investment Income	3,966	-	3,966	4,220
	<u>4,113</u>	<u>-</u>	<u>4,113</u>	<u>4,233</u>

**5 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	<u>General</u>	<u>Restricted</u>	<u>Total Funds</u>	<u>Total Funds</u>
	<u>Fund</u>	<u>Funds</u>	<u>Y/E 30/09/19</u>	<u>Y/E 30/09/18</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Receipts from projects and events	732	45,411	46,143	32,906
	<u>732</u>	<u>45,411</u>	<u>46,143</u>	<u>32,906</u>

**6 COSTS OF GENERATING FUNDS**

	<u>General</u>	<u>Restricted</u>	<u>Total Funds</u>	<u>Total Funds</u>
	<u>Fund</u>	<u>Funds</u>	<u>Y/E 30/09/19</u>	<u>Y/E 30/09/18</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Product & Resource Material Purchases	3,864	-	3,864	1,918
Fundraising Events	2,550	-	2,550	1,035
Other fundraising costs	678	-	678	4,543
	<u>7,092</u>	<u>-</u>	<u>7,092</u>	<u>7,496</u>

**7 CHARITABLE ACTIVITIES**

	<u>General</u>	<u>Restricted</u>	<u>Total Funds</u>	<u>Total Funds</u>
	<u>Funds</u>	<u>Funds</u>	<u>Y/E 30/09/19</u>	<u>Y/E 30/09/18</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Churches Inc	53,961	-	53,961	57,417
Roofbreaker	-	25,426	25,426	-
DCF Fellowship	-	38,142	38,142	41,801
Wheels for the World	-	210,961	210,961	168,259
	<u>53,961</u>	<u>274,529</u>	<u>328,490</u>	<u>267,477</u>

	<u>Roofbreaker</u>	<u>Churches Inc</u>	<u>DCF Fellowship</u>	<u>Wheels for the World</u>	<u>Total Funds</u>	<u>Total Funds</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>Y/E 30/09/19</u>	<u>Y/E 30/09/18</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Wages & National Insurance	10,772	31,842	20,563	52,473	115,650	104,539
Project & event costs	-	-	262	126,683	126,945	77,123
Total Direct Costs	10,772	31,842	20,825	179,156	242,595	181,662
Governance Costs (note 8)	899	1,357	1,063	1,951	5,270	3,340
Support costs (note 10)	13,755	20,762	16,254	29,854	80,625	82,475
	<u>25,426</u>	<u>53,961</u>	<u>38,142</u>	<u>210,961</u>	<u>328,490</u>	<u>267,477</u>

**THROUGH THE ROOF CHARITABLE TRUST**

**Notes to the Accounts**

**For the year ended 30 September 2019**

**8 GOVERNANCE COSTS**

	<u>General</u>	<u>Restricted</u>	<u>Total Funds</u>	<u>Total Funds</u>
	<u>Fund</u>	<u>Funds</u>	<u>Y/E 30/09/19</u>	<u>Y/E 30/09/18</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Audit fee	1,450	-	1,450	1,450
Professional & Legal Fees	-	-	-	-
Board Meeting Expenses	3,820	-	3,820	1,890
	<u>5,270</u>	<u>-</u>	<u>5,270</u>	<u>3,340</u>

**9 STAFF COSTS**

	<u>Y/E 30/09/19</u>	<u>Y/E 30/09/18</u>
	<u>£</u>	<u>£</u>
Wages & salaries	111,143	104,701
Social security costs	22,844	22,480
Pension costs	8,518	4,237
	<u>142,505</u>	<u>131,418</u>

No employee earned £50,000 p.a. or more

The average number of employees, (full time equivalent based on 35 hour week) analysed by function, was:

Churches Inc	1.2	1.2
Roofbreaker	0.7	0.0
DCF Fellowship	0.8	0.7
Wheels for the World	2.2	1.7
Support	1.1	1.0
	<u>6.0</u>	<u>4.6</u>

**10 SUPPORT COSTS**

	<u>Total Funds</u>	<u>Total Funds</u>
	<u>Y/E 30/09/19</u>	<u>Y/E 30/09/18</u>
	<u>£</u>	<u>£</u>
Staff Costs	26,855	26,878
Training Costs	146	1,287
Rent & Rates	8,523	16,985
Telephone	4,832	2,102
Printing, stationery and post	4,417	3,303
Travel Costs	1,687	1,715
Conference & Catering Costs	4,959	2,083
Repairs & Renewals	13,954	13,650
Subscriptions	1,621	1,443
Advertising	171	-
Vital Link Newsletters	8,966	9,598
Insurances	2,066	2,290
Sundry Expenses	1,802	522
Bank charges	626	619
	<u>80,625</u>	<u>82,475</u>

**THROUGH THE ROOF CHARITABLE TRUST LTD**  
**NOTES TO THE ACCOUNTS**  
**For the year ended to 30 SEPTEMBER 2019**

11 TANGIBLE FIXED ASSETS	<u>Furniture &amp; equipment</u> £	<u>Total</u> £
<b>COST/VALUATION</b>		
Total at 1 October 2018	12,809	12,809
Disposals during the year	-	-
Total at 30 September 2019	<u>12,809</u>	<u>12,809</u>
<b>DEPRECIATION</b>		
Total at 1 October 2018	12,809	12,809
Charge for year	-	-
Disposals during the year	-	-
Total at 30 September 2019	<u>12,809</u>	<u>12,809</u>
<b>NET BOOK VALUES</b>		
At 30 September 2018	-	-
At 30 September 2019	<u>-</u>	<u>-</u>
	<u>30/09/19</u> £	<u>30/09/18</u> £
<b>12 INVESTMENT ASSETS</b>		
Units in Charities Property Fund at Market Value (see detail below)	122,023	88,261
Investment in Trading Subsidiary at Cost	100	100
	<u>122,123</u>	<u>88,361</u>
<b>CHARITY PROPERTY FUND</b>		
<b>Cost of Units in Charities Property Fund</b>	<u>Units</u>	<u>Total £</u>
Total at 1 October 2018	68,118	78,640
Purchases during year	26,783	35,000
Total at 30 September 2019	<u>94,901</u>	<u>113,640</u>
<b>Unrealised Gains/(Losses) on Charities Property Fund</b>		
Total at 1 October 2018		9,621
Unrealised (Loss) for Year		(1,238)
Total at 30 September 2019		<u>8,383</u>
<b>Market Value</b>		
At 30 September 2019		<u>122,023</u>
At 30 September 2018		<u>88,261</u>

**THROUGH THE ROOF CHARITABLE TRUST LTD**

**NOTES TO THE ACCOUNTS**

**For the year ended to 30 SEPTEMBER 2019**

**12 INVESTMENT ASSETS (cont)**

**TRADING SUBSIDIARY**

The Charity also holds 100 Ordinary £1 shares in DCF Limited (Co Registration number 5480906), a company running holiday activities for disabled people and their helpers. This represents 100% of the share capital of DCF Limited

<b>Period to 30 September 2019</b>	<b>£</b>
Turnover	29,460
Cost of sales & Administrative Expenses	(29,848)
Operating Loss	(388)
Interest receivable & Other Income	388
Profit Before Taxation	-
Corporation Tax	-
Retained profit for the period	-
Retained profit Bfwd	-
Retained profit Cfwd	-
Current assets	3,606
Current liabilities	(3,506)
Shareholders' funds	100
Share capital	100
Profit and loss account	-
	100

**13 DEBTORS**

	<b>30/09/19</b>	<b>30/09/18</b>
	<b>£</b>	<b>£</b>
Accounts Receivable	801	1,458
Income tax recoverable	3,836	2,337
Other Debtors	3,562	3,562
Prepayments and accrued income	15,321	18,129
	<u>23,520</u>	<u>25,486</u>

**14 CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>30/09/19</b>	<b>30/09/18</b>
	<b>£</b>	<b>£</b>
Accounts Payable	8,011	7,706
Other creditors and accruals	48,658	14,669
	<u>56,669</u>	<u>22,375</u>

Included in other creditors and accruals is a provision of £23,000 (2018: £nil) for dilapidations on the office and warehouse premises.

**15 UNRESTRICTED FUNDS**

	<b>General Fund</b>	<b>Designated Fund</b>	<b>Total Funds Y/E 30/09/19</b>	<b>Total Funds Y/E 30/09/18</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming Resources</b>	172,146	-	172,146	112,363
<b>Resources expended</b>	(61,053)	-	(61,053)	(64,913)
<b>Realised Gains/(losses)</b>	-	-	-	2,407
<b>Unrealised Gains/(losses)</b>	(1,238)	-	(1,238)	3,092
	<u>109,855</u>	<u>-</u>	<u>109,855</u>	<u>52,949</u>
<b>Transfers</b>				
to/from Restricted Funds	(64,169)	-	(64,169)	(70,502)
to/from Designated Fund	-	-	-	-
	<u>45,686</u>	<u>-</u>	<u>45,686</u>	<u>(17,553)</u>
Balances, brought forward at 1 October 2018	117,679	-	117,679	135,232
<b>Balances, carried forward at 30 September 2019</b>	<u>163,365</u>	<u>-</u>	<u>163,365</u>	<u>117,679</u>



**THROUGH THE ROOF CHARITABLE TRUST LTD**  
**NOTES TO THE ACCOUNTS**  
**For the year ended to 30 SEPTEMBER 2019**

**15 UNRESTRICTED FUNDS (cont)**

**Designated Fund:-**

No new designation has been made for next year as budgeted expenditure is set to increase.

**16 RESTRICTED FUNDS**

	<u>Roofbreakers</u>	<u>DCF Groups</u>	<u>Wheels for the World</u>	<u>Total Funds Y/E 30/09/19</u>	<u>Total Funds Y/E 30/09/18</u>
	£	£	£	£	£
Incoming Resources	14,334	2,487	193,539	-	139,558
Outgoing Resources	(25,426)	(38,141)	(210,962)	-	(210,060)
	(11,092)	(35,654)	(17,423)	-	(70,502)
Transfer to/from General Fund	11,092	35,654	17,423	-	70,502
Balance, brought forward at 1 October 2018	-	-	-	-	-
Balance, carried forward at 30 September 2019	-	-	-	-	-

**17 Donations in Kind**

The charity is supported by 66 volunteers (2018 - 57) it is estimated that the value of this is £58,151 (2018 - £52,486). This has been calculated on the basis of 66 (2018 - 57) volunteers giving a total of 884.4 (2018 - 837.9) days at a notional £65.75 (2018 - £62.64) per day based on the national minimum wage. The amount has not been provided for within the accounts so as not to distort the actual income and expenditure position of the charity. Below is a table showing the amount of volunteers supporting each of the programs and their total worth to the Charity

<u>Activity</u>	<u>2017/18</u>	<u>2017/18</u>
DCF, inc holidays	3	1
Wheels for the World	37	35
Churches Inc	15	11
Governance and Administration	11	10
Total Number of Volunteers	66	57
Average Number of days (8hrs)	13.4	14.7
Value (Number Vol.*Days*hours*min. wage)	58,151	52,486

**18 TAXATION**

The trust is a registered charity and as such is not liable to direct taxation. The Company is not registered for VAT and therefore these costs are included within the relevant expenses.

**19 DIRECTORS/TRUSTEES REMUNERATION**

No remuneration is paid to Directors/Trustees. Expenses incurred by trustees related to attending board meetings are reimbursed on presentation of an expenses claim under the Charity's usual procedures. The total amount of expenses paid was £518 (2018 - £506) paid to 2 trustees (2018 - 2 trustees).



**THROUGH THE ROOF CHARITABLE TRUST LTD**  
**NOTES TO THE ACCOUNTS**  
**For the year ended to 30 SEPTEMBER 2019**

**20 OPERATING LEASES**

The following operating leases are committed to be paid:

Expiring  
In less than one year  
Between two and five years

Land & Buildings  
£

-  
23,600