

Registered Charity No: 1159923

GENERATION BUILDERS
REPORT AND ACCOUNTS
YEAR ENDED 31 DECEMBER 2018

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GENERATION BUILDERS
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 DECEMBER 2018

Full Name: **GENERATION BUILDERS**

**Registered Charity
Number:** 1159923

Contact Address: 72 Brindley Street
Hull
HU9 3BT

Trustees: K D Foster
N J C Lendon
A J Murray
S N Senior
P Davis

Chair: A J Murray

Treasurer: S N Senior

Bankers: HSBC
5 Market Hill
Barnsley
S70 2PY

Independent Examiner: Steph Tolson
Community Accountant
BCVS Services
Priory Campus
Pontefract Road
Lundwood
Barnsley
S71 5PN

GENERATION BUILDERS
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2018

The Trustees present their report and accounts for the period 01 January 2018 to 31 December 2018.

Structure, governance and management

Generation Builders is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission and governed by its constitution, adopted January 2015.

The only voting members of the CIO are the charity trustees. Membership of the CIO cannot be transferred to anyone else. The members of the CIO have no liability to contribute to assets and no personal responsibility for settling debts and liabilities in the event of winding up.

The affairs of the charity are managed by the trustees, who may exercise all the powers of the charity.

The trustees who served during the year are shown on page 3 of this report.

Appointment of Trustees

The first charity trustees have been appointed for a term of four years (Andrew Murray) and three years (remaining trustees). Future trustees will be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees will regard skill, knowledge and experience needed for the effective administration of the CIO.

In accordance with the terms of the constitution, there must be at least three charity trustees. Each new trustee is given a copy of the constitution and the latest trustee's annual report and accounts, on or before appointment.

Charitable aims and objectives

The objects of the charity are:

To advance the Christian faith, both in Great Britain and overseas, for the benefit of the public in accordance with the beliefs found in the Christian Bible.

Activities undertaken for the public benefit & Achievements during the period

In shaping the objectives for the year, the trustees have paid due regard to the public benefit guidance published by the Charity Commission.

2018 was the fourth full year of ministry for Generation Builders and saw continued growth in our Influence and exposure. Once again almost every week of the year saw a Generation Builders activity take place somewhere around the world.

The majority of our time was spent in the United Kingdom where we spoke at 39 different churches or events. These included local church meetings, conferences, community outreach events and specialist events for youth and church leaders.

In January, Generation Builders spent two weeks in the USA speaking at a conference and at local churches. In February Generation Builders spoke at a conference in Spain. In April

GENERATION BUILDERS

TRUSTEES' REPORT continued

YEAR ENDED 31 DECEMBER 2018

we spent two weeks in the USA speaking at churches and in prisons. In June we spent two weeks in Mexico speaking at many different churches. In September we were back in the USA speaking at Churches. In October we spoke at a conference in Ireland. In November we took a team to Ghana to speak at various churches.

Our training college in partnerships with Revive Church continues to grow. Our ministry in print and on radio and the release of new products continues to expand. We released our first two books entitled "Seeing the Church" and "The Miracle Table".

We held our annual conference in Wakefield.

Plans for the Future

Our plans for 2019 include missions to the USA, Albania, Spain and Mexico plus continued work around the UK and the release of another book.

The Charity's policy on reserves

The trustees recognise the need to keep reserves at a level which will give the charity stability to enable it to continue to operate in the future. The actual level of reserves at the year-end, represented by the unrestricted fund, was £9,029 (2017: £6,912) which the trustees consider to be satisfactory.

Related parties

Related party transactions are shown on page 9 of this report.

Trustees responsibilities for the financial statements

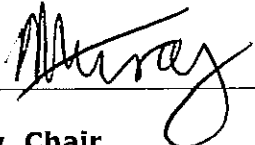
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity at any time and enable the trustees to prepare financial statements for each financial year. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Financial Position

The financial statements are set out in pages 7 to 9. The Receipts and Payments Account shows a surplus for the year of £2,117 (2017: a deficit of £23). The total funds of the charity at year-end stand at £9,029 (2017: £6,912). The reserves of the charity, represented by unrestricted funds, stand at £9,029 at the year-end (2017: £6,912).

The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees:

Signed:  _____

Date: 20th September 2019

A J Murray, Chair

GENERATION BUILDERS
INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 31 DECEMBER 2018

I report on the accounts of the charity, which are set out on pages 7 to 9.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts, under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commissioners under section 145 (5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity 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 statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the 2011 Act
- the accounts did not accord with the accounting records
- the accounts did not comply with the accounting requirements of the 2011 Act

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

Signed  Date: 20th September 2019

Steph Tolson
Community Accountant
BCVS Services
Priory Campus, Pontefract Road, Barnsley, S71 5PN

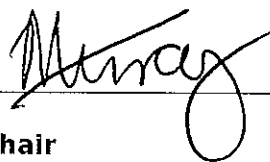
GENERATION BUILDERS
RECEIPTS AND PAYMENTS ACCOUNT
YEAR ENDED 31 DECEMBER 2018

	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Receipts				
General gifts & donations	27,425	-	27,425	22,361
School of Ministry (Revive Church)	12,000	-	12,000	11,200
Book Sales	5,507	-	5,507	615
Mission income	7,786	-	7,786	3,650
Other income	80	-	80	-
Total receipts	52,798	-	52,798	37,826
Payments				
Speaker fees	24,000	-	24,000	24,000
Ministry fees/gifts	300	-	300	410
Tithe	1,020	-	1,020	527
Overseas mission travel & expenses	12,801	-	12,801	6,482
UK travel & expenses	6,223	-	6,223	2,599
Website costs	1,669	-	1,669	2,260
Printing, postage & stationery	218	-	218	590
Admin charges	104	-	104	58
Product Costs	3,956	-	3,956	390
Accountancy fee	-	-	-	225
Sundries/misc	390	-	390	308
Total payments	50,681	-	50,681	37,849
Surplus/(Deficit)	2,117	-	2,117	(23)
Transfer between funds	-	-	-	-
Total funds brought forward	6,912	-	6,912	6,935
Total Funds Carried Forward	9,029	-	9,029	6,912

GENERATION BUILDERS
STATEMENT OF ASSETS & LIABILITIES
AS AT 31 DECEMBER 2018

	2018 £	2017 £
Monetary Assets:		
HSBC Bank Account	9,029	6,912
Total monetary assets	<u>9,029</u>	<u>6,912</u>
 Assets retained for the charity's own use:		
Computer equipment	525	525
Video camera	263	263
	<u>788</u>	<u>788</u>
 Liabilities:		
Accountancy/ Independent Examination fee	(793)	(325)
Tithe provision	-	(853)
	<u>(793)</u>	<u>(1,178)</u>

The trustees declare that they have approved the accounts above.
Signed on behalf of the charity's trustees:



A J Murray, Chair

Date: 20th September 2019

GENERATION BUILDERS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2018

1. Accounting policies

Basis of the preparation of the accounts

The financial statements have been prepared on a Receipts & Payments basis which summarises the movement of cash in and out of the organisation. In this context 'cash' includes cash equivalents, such as bank accounts where cash can be readily available to pay debts as they fall due. This format of accounts is available to non-company charities with gross annual income of £250,000 or less.

Classification of income & expenditure

Income and expenditure has been analysed in the accounts using natural classification.

Funds structure

The charity maintains an unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Unrestricted funds may arise from general donations, grants of a general nature, fees for service provision and payment for service delivery contracts.

Restricted funds may be provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on the fund, unless permission has been given by the funder to remove the restriction on the balance outstanding. Restricted funds will arise from grants and donations given to the charity for specific purposes.

2. Restricted funding

No restricted funding was received during the period.

3. Trustee payments, benefits and expenses

Total Fees of £24,000 were paid to Mr A Murray for speaking at events, running the Ministry School and providing admin services. Mr Murray also received reimbursement of travel expenses during the year to the total of £2,572.

Other than reimbursement for items purchased on behalf of the charity, there were no further payments or benefits made to trustees during the accounting period.

4. Related Party payments

Mrs L Murray, the wife of Trustee A Murray, received payments amounting to £1,418 for Website/marketing via her design consultancy Peanut Designs.

