

Company registration number: 06424551

Charity registration number: 1123553

Breakthrough Generation for Christ

formerly known as

Breakthrough Generation for Christ (ANCF)

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2020

Daryl Denson ACMA
VAST
The Dudson Centre
Hope Street
Stoke-on-Trent
ST1 5DD



Breakthrough Generation for Christ
formerly known as Breakthrough Generation for Christ (ANCF)

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Breakthrough Generation for Christ

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Reference and Administrative Details

Trustees	Rev. Neori N Wara Rev. Kelekeletabua Wara Rev. Timoci Tuitubou Rev. Elia Bakaniceva Josefata Naga
Secretary	Arieta Batirerega
Principal Office	7 Lilydale Road Stoke-on-Trent Staffordshire ST2 9HH The charity is incorporated in England.
Company Registration Number	06424551
Charity Registration Number	1123553
Bankers	Natwest 1 Upper Market Square Hanley ST1 1QA Santander PO Box 282 21 Prescott Street E1 8AD
Independent Examiner	Daryl Denson ACMA VAST The Dudson Centre Hope Street Stoke-on-Trent ST1 5DD

Breakthrough Generation for Christ

formerly known as Breakthrough Generation for Christ (ANCF)

Trustees' Report incorporating the Directors' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2020.

Trustees

Rev. Neori N Wara

Rev. Jiale Tomasi (resigned 16 April 2021)

Rev. Emori Sarogo Katalau (resigned 16 April 2021)

Rev. Kelekeletabua Wara (appointed 8 April 2021)

Rev. Timoci Tuitubou (appointed 15 April 2021)

Rev. Elia Bakaniceva (appointed 8 April 2021)

Josefata Naga (appointed 5 May 2021)

Structure, governance and management

Nature of governing document

Breakthrough Generation for Christ is a company limited by guarantee, with the liability of members limited to £10 each. The company is governed by the term of its Memorandum and Articles of Association and is registered as a charity with the Charity Commission.

Recruitment and appointment of trustees

The Trustees (who are Directors of the Company) are recruited from the members of the congregation and are appointed by the Annual General Meeting, by ordinary resolution, or by the board, at any time, either to fill a vacancy or as an additional Director.

Objectives and activities

Objects and aims

The Charity's primary objects, as stated in its Memorandum of Association are:

1. The advancement of the Christian Religion for the benefit of the public in accordance with the statement of belief in such ways as the Trustees from time to time may think fit.
2. To relieve the poverty and distress of the public and those in necessitous circumstances by the provision of money, food, clothing and other essential items, as the Trustees from time to time may think fit, so that their conditions of life may be improved.
3. To preserve and protect health by providing medical care, goods, funds or services of any kind including through the provision of counselling and support and to build or help to build and maintain hospitals, clinics and other institutions for the improvement of physical and mental health, additional to the statutory obligation of the health authorities, as the trustees from time to time may think fit.
4. To advance education in such ways as the trustees from time to time may think fit.

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Trustees' Report incorporating the Directors' Report

Objectives, strategies and activities

We dedicate ourselves to the promotion of just, inclusive and peaceful world

The year 2020 started out great with a new year church service in the beginning of the year. We had put our forecast of events but unfortunately by late March we were unable to continue with any of the planned events due to Lockdown and restrictions in place to fight Covid19. However, we had managed to start our online church live streaming in June 2020. Even though there was no physical interaction, our church continued virtually and we were blessed to be able to meet out objectives this way.

Church renovations started in February 2020 and is planned to finish in September. While writing this report, I can confirm that renovations was temporarily suspended due to lack of material brought by the lockdown and restrictions of movements in place. Below are the Forecast of events for 2020. Despite the lockdown we had managed to continue some of the meetings online.

FEBRUARY

Sat 1st-Sun 2nd - Scotland
Sat 8th-Sun 9th - South East Zone
Mon 17th-Sun 23rd - France
Sat 29-Sun 1st Mar - N/Ireland

MARCH

Sat 7th - TQs Seminar/ Mtg
Sat 14th-Sun 15th - S/W & Wales Combine
Fri 20th-Sun 22nd - WM Weekend Camp/ Mothers Day (Zones) Mon 23rd - Sun 29th - France

APRIL

Sat 4th - Pst/ Wives Seminar
(Waiting to receive International Conference Dates in Fiji)
Fri 10th - Good Friday
Sun 12th - Easter Sunday

MAY

Fri 1st-Sun 3rd - N/Ireland
Sat 9th-Sun 10th - South East Combine
Mon 18th - Sun 24th - France
(23-24th - IRB London 7s) (26th - Dental Appt, 1210)
Fri 29th - Sun 31st - TQs & Wives Weekend Camp (Europe)/ (Paris 7s)

JUNE

Sat 6th-Sun 7th - S/W & Wales Combine
Sat 13th - TQs 7 Wives Seminar/ Meeting
Fri 19th - Sun 21st - Mens Weekend Camp/ Fathers Day (Zones) Mon 22nd - Sun 28th - France

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Breakthrough Generation for Christ

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Trustees' Report incorporating the Directors' Report

The charity confirm that public benefit has been provided by:

- Providing regular public worship open to all
- Providing sacred space for personal prayer and contemplation
- Conducting pastoral work including visiting the sick and the bereaved
- Teaching Christianity through sermons, courses and small groups
- Providing a youth club with a Christian ethos
- The promotion of the Christian faith through various events organised by the church.

Financial review

The results for the year can be found in the statement of financial activities.

We are grateful to God for his provisions to us through the support of many individuals and districts both financially and in prayers. Our main source of income for the year has been made from members all over Europe.

Policy on reserves

Restricted reserves at the year end were £61,836 (2019: £154,189) these funds were raised and we will continue to raise similar amounts of reserve funds in the next three years in order to raise enough for renovation and refurbishment of the building that we bought situated at Glass Street, Stoke on Trent.

Unrestricted reserves at the year end are £82,080 (2019: £48,007). These funds that are held to meet any unforeseen expenditure that may occur. As money is raised throughout the year, the trustees consider this amount to be sufficient to meet the short term costs of running the office.

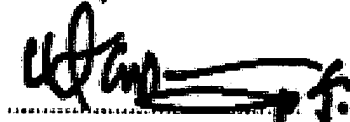
Building Project

We have plans to start the refurbishment and renovations of the church in March, 2020. We have secured enough funds from our members throughout Europe to start the 1st phase. And plans are continuing to raise funds in terms of individual pledge that will be collected in the 1st of July, 2020. These funds will ensure that all the work needed will be completed and debt free.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The annual report was approved by the trustees of the charity on 26/10/21 and signed on its behalf by:



Rev. Neori N Wara
Trustee

Breakthrough Generation for Christ

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Independent Examiner's Report to the trustees of Breakthrough Generation for Christ

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 6 to 19.

Respective responsibilities of trustees and examiner

As the charity's trustees of Breakthrough Generation for Christ (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').

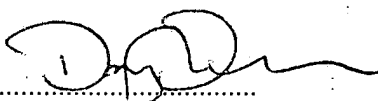
Having satisfied myself that the accounts of Breakthrough Generation for Christ are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities 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

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 Breakthrough Generation for Christ 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.



.....
Daryl Denson ACMA

VAST
The Dudson Centre
Hope Street
Stoke-on-Trent
ST1 5DD

Date: 27/10/2021
.....

Breakthrough Generation for Christ

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Statement of Financial Activities for the Year Ended 31 December 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	52,225	37,565	89,790
Charitable activities	4	8,981	-	8,981
Total Income		<u>61,206</u>	<u>37,565</u>	<u>98,771</u>
Expenditure on:				
Charitable activities	5	<u>(27,133)</u>	<u>(129,918)</u>	<u>(157,051)</u>
Total Expenditure		<u>(27,133)</u>	<u>(129,918)</u>	<u>(157,051)</u>
Other recognised gains and losses				
Net movement in funds		34,073	(92,353)	(58,280)
Reconciliation of funds				
Total funds brought forward		<u>48,007</u>	<u>154,189</u>	<u>202,196</u>
Total funds carried forward	13	<u><u>82,080</u></u>	<u><u>61,836</u></u>	<u><u>143,916</u></u>

The notes on pages 10 to 19 form an integral part of these financial statements.

Breakthrough Generation for Christ

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Statement of Financial Activities for the Year Ended 31 December 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
Income and Endowments from:				
Donations and legacies	3	38,752	21,414	60,166
Charitable activities	4	10,249	-	10,249
Total income		49,001	21,414	70,415
Expenditure on:				
Charitable activities	5	(22,072)	(13,649)	(35,721)
Total expenditure		(22,072)	(13,649)	(35,721)
Net income		26,929	7,765	34,694
Net movement in funds		26,929	7,765	34,694
Reconciliation of funds				
Total funds brought forward		21,078	146,424	167,502
Total funds carried forward	13	48,007	154,189	202,196

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 10 to 19 form an integral part of these financial statements.

Breakthrough Generation for Christ

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(Registration number: 06424551)

Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	9	250,000	250,000
Current assets			
Cash at bank and in hand	10	29,481	89,229
Creditors: Amounts falling due within one year	11	<u>(9,288)</u>	<u>(8,394)</u>
Net current assets		<u>20,193</u>	<u>80,835</u>
Total assets less current liabilities		270,193	330,835
Creditors: Amounts falling due after more than one year	12	<u>(126,277)</u>	<u>(128,639)</u>
Net assets		<u>143,916</u>	<u>202,196</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	13	61,836	154,189
Unrestricted income funds			
Unrestricted funds		<u>82,080</u>	<u>48,007</u>
Total funds	13	<u>143,916</u>	<u>202,196</u>

For the financial year ending 31 December 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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


The notes on pages 10 to 19 form an integral part of these financial statements.

Breakthrough Generation for Christ

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**(Registration number: 06424551)
Balance Sheet as at 31 December 2020**

The financial statements on pages 6 to 19 were approved by the trustees, and authorised for issue on 26/10/21 and signed on their behalf by:



Rev. Neori N Wara
Trustee

The notes on pages 10 to 19 form an integral part of these financial statements.

Breakthrough Generation for Christ

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Notes to the Financial Statements for the Year Ended 31 December 2020

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Breakthrough Generation for Christ meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Breakthrough Generation for Christ

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Notes to the Financial Statements for the Year Ended 31 December 2020

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets, other than land and buildings, costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Land and buildings are initially included at cost and periodically revalued to market value.

Depreciation and amortisation

Asset class

Fixtures, fittings & equipment

Land & buildings

Depreciation method and rate

20% straight line basis

0% as the estimated residual value is not materially different from the carrying value of the asset.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Breakthrough Generation for Christ

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Notes to the Financial Statements for the Year Ended 31 December 2020

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

Breakthrough Generation for Christ

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Notes to the Financial Statements for the Year Ended 31 December 2020

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2020 £
Donations and legacies;			
Donations to major appeals	-	37,565	37,565
Donations from individuals	52,225	-	52,225
	<u>52,225</u>	<u>37,565</u>	<u>89,790</u>
	Unrestricted funds General £	Restricted funds £	Total 2019 £
Donations and legacies;			
Donations to major appeals	-	21,414	21,414
Donations from individuals	38,752	-	38,752
	<u>38,752</u>	<u>21,414</u>	<u>60,166</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2020 £
Subscriptions	8,981	8,981
	Unrestricted funds General £	Total 2019 £
Subscriptions	10,249	10,249

Breakthrough Generation for Christ

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Notes to the Financial Statements for the Year Ended 31 December 2020

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2020 £
Travel	5,545	-	5,545
Utilities	8,135	-	8,135
Insurance	1,901	-	1,901
Repairs	770	-	770
General administration	382	-	382
Building project	-	122,301	122,301
Donation	7,501	-	7,501
Interest on loan	-	7,617	7,617
Governance costs	894	-	894
IT Expenses	2,005	-	2,005
	<u>27,133</u>	<u>129,918</u>	<u>157,051</u>
	Unrestricted funds General £	Restricted funds £	Total 2019 £
Travel	4,749	-	4,749
Utilities	6,866	-	6,866
Insurance	1,861	-	1,861
Repairs	50	-	50
General administration	762	-	762
Office costs	1,240	-	1,240
Building project	-	6,000	6,000
Donation	5,650	-	5,650
Interest on loan	-	7,649	7,649
Governance costs	894	-	894
	<u>22,072</u>	<u>13,649</u>	<u>35,721</u>

Breakthrough Generation for Christ

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Notes to the Financial Statements for the Year Ended 31 December 2020

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2020 £
Independent examiner fees		
Examination of the financial statements	894	894
	<u>894</u>	<u>894</u>
	Unrestricted funds General £	Total 2019 £
Independent examiner fees		
Examination of the financial statements	894	894
	<u>894</u>	<u>894</u>

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Rev. Neori N Wara

£5,465 (2019: £4,749) of expenses were reimbursed to Rev. Neori N Wara during the year.

Rev. Jiale Tomasi

£80 (2019: £Nil) of expenses were reimbursed to Rev. Jiale Tomasi during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Breakthrough Generation for Christ

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Notes to the Financial Statements for the Year Ended 31 December 2020

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Tangible fixed assets

	Land and buildings £	Total £
Cost		
At 1 January 2020	250,000	250,000
At 31 December 2020	250,000	250,000
Depreciation		
At 31 December 2020	-	-
Net book value		
At 31 December 2020	250,000	250,000
At 31 December 2019	250,000	250,000

10 Cash and cash equivalents

	2020 £	2019 £
Cash at bank	29,481	89,229

Breakthrough Generation for Christ

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Notes to the Financial Statements for the Year Ended 31 December 2020

11 Creditors: amounts falling due within one year

	2020 £	2019 £
Bank loans	7,500	7,500
Accruals	1,788	894
	<u>9,288</u>	<u>8,394</u>

Creditors due within one year includes the following liabilities, on which security has been given by the charity:

	2020 £	2019 £
Bank Loans	<u>7,500</u>	<u>7,500</u>

The bank loan is secured on the property owned by the charity.

12 Creditors: amounts falling due after one year

	2020 £	2019 £
Bank loans	<u>126,277</u>	<u>128,639</u>

Creditors amounts falling due after more than one year includes the following liabilities, on which security has been given by the charity:

	2020 £	2019 £
Bank Loans	<u>126,277</u>	<u>128,639</u>

Included in the creditors are the following amounts due after more than five years:

	2020 £	2019 £
After more than five years by instalments	<u>96,277</u>	<u>98,639</u>

The bank loan is secured on the property owned by the charity.

Bank loans and overdrafts after five years

The bank loan is payable in equal monthly installments over 240 months commencing January 2017. The interest rate on the loan is fixed at 5.55% per annum for the first 120 months of the loan and then at 3.67% above base per annum thereafter.

Breakthrough Generation for Christ

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Notes to the Financial Statements for the Year Ended 31 December 2020

13 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted				
General				
General fund	48,007	61,206	(27,133)	82,080
Restricted				
Building fund	<u>154,189</u>	<u>37,565</u>	<u>(129,918)</u>	<u>61,836</u>
Total funds	<u>202,196</u>	<u>98,771</u>	<u>(157,051)</u>	<u>143,916</u>
	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Balance at 31 December 2019 £
Unrestricted funds				
General				
General fund	21,078	49,001	(22,072)	48,007
Restricted				
Building fund	<u>146,424</u>	<u>21,414</u>	<u>(13,649)</u>	<u>154,189</u>
Total funds	<u>167,502</u>	<u>70,415</u>	<u>(35,721)</u>	<u>202,196</u>

The specific purposes for which the funds are to be applied are as follows:

Building fund - To fund the purchase and refurbishment of the premises occupied and now owned by the charity.

Breakthrough Generation for Christ

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Notes to the Financial Statements for the Year Ended 31 December 2020

14 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2020 £
Tangible fixed assets	-	250,000	250,000
Current assets	83,868	(54,387)	29,481
Current liabilities	(1,788)	(7,500)	(9,288)
Creditors over 1 year	-	(126,277)	(126,277)
Total net assets	<u>82,080</u>	<u>61,836</u>	<u>143,916</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2019 £
Tangible fixed assets	-	250,000	250,000
Current assets	48,901	40,328	89,229
Current liabilities	(894)	(7,500)	(8,394)
Creditors over 1 year	-	(128,639)	(128,639)
Total net assets	<u>48,007</u>	<u>154,189</u>	<u>202,196</u>

15 Financial instruments

Categorisation of financial instruments

	2020 £	2019 £
Financial liabilities measured at amortised cost	<u>133,777</u>	<u>136,139</u>

16 Related party transactions

There were no related party transactions in the year.

17 Non-adjusting events after the financial period

The name of the charity was changed by resolution from Breakthrough Generation for Christ (ANCF) to Breakthrough Generation for Christ on 2nd June 2021.