INTERNATIONAL BREAKTHROUGH MINISTRIES

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2025

CHARITY NUMBER: 1140455

INTERNATIONAL BREAKTHROUGH MINISTRIES
22 KAY ROAD
LEICESTER
LE3 9PQ

INDEX

	Page
Index	**1**
Trustee's Report	**2-3**
Independent Examiner's Report	**4**
Receipts and Payments Account	**5**
Statement of Assets and Liabilities	**6**
Notes on the financial Statements	**7**

INTERNATIONAL BREAKTHROUGH MINISTRIES

TRUSTEES' REPORT
YEAR ENDED 31ST DECEMBER 2025

The trustees are pleased to present their report for the year ended 31st December 2025 for the charity, International Breakthrough Ministries with charity number 1140455.

The Trustees of the charity are: Mr Melusi Dube
Ms Diana Michelle Hillman
Mr Hilton Mutariswa

The principal address of the charity is : 22 Kay Road
Leicester
LE3 9PQ

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a declaration of trust that was executed on 1st February 2011.The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVMENTS AND PERFORMANCE

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation continues to hold several conferences during the year in which individuals came from all around the country to attend. It continues to meet in 3 different locations for its services in Leicester, London and Birmingham. These services run on Friday, Saturday and Sunday every week. The church now airs a weekly television programme on the Faith television. It continues on the long lease on new premises for its services in the town of Leicester. This has led to increase in its attendants and donations through the year.

FINANCIAL REVIEW

The income of the charity is above £200,000. This is a good amount for this year of the charity the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The main cost of the organisation was paying for the rent of its building that it uses for worship services and running television programs on the Christian channel.
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RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

RISK MANAGEMENT

The charity has assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011,the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011.They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 30th October 2026 and signed on their behalf by:

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Independent Examiner's Report
To the Trustees
INTERNATIONAL BREAKTHROUGH MINISTRIES

I report on the accounts of the church for the year ended 31st December 2025 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act),does not apply. 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 made under section 145(5)(b) of the 2011 Act.
- 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 Commissioners. An examination includes a review of the accounting records kept by the church 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

(1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
- proper accounting records are kept(in accordance with section 130 of the 2011 Act
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or

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

Chuks Ajuka BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
Generator Business Centre
95 Miles road
Mitcham
Surrey
CR4 3FH

INTERNATIONAL BREAKTHROUGH MINISTRIES
ACCOUNTS FOR THE YEAR ENDED 31st December 2025

1 Receipts & Payments Account (General Purpose Fund)

Income Receipts

	£	£
	2025	**2024**
Tithes and Offerings	191007	173552
Other income	0	0
Total Receipts	**191007**	173552
Direct Charitable Expenditure		
Professional fees	2958	2836
Vehicle Expenses	3092	0
Church hall Rent	56584	60907
Admin	1000	219
PAYE	4181	0
Travel expenses	29389	17476
Refreshments	106	0
Pastor's allowance	29362	29715
Television & Radio programs	28520	47679
Welfare	3285	1720
Accounting services	800	750
Telephone & Internet	1996	3179
Media Services	200	500
Subscription	1897	390
Donation	1000	480
Music Services	577	0
Training costs	72	0
Bank Charges	1402	1205
Advertising	2445	4123
Hotel expenses	4066	2202
Light & Heat	2102	7120
Insurance	4844	11376
Stationery	365	760
Supplies	2121	706
Mission	550	4250
Repairs	2403	1846
Vehicle payments	3270	7955
Conference costs	787	800
Rates	1940	3168
	191314	211362
Other Expenditure		
Equipment	0	835
Fixtures & Fittings	0	0
Security	0	0
	0	835
Total Payments	**191314**	**212197**
Net Receipts/(Payments) for the year	-307	-38645
Cash Funds brought forward	**1286**	**39931**
Cash Funds at the end of the year	**979**	1286

INTERNATIONAL BREAKTHROUGH MINISTRIES

2 Statements of Assets and Liabilities at 31st December 2025

Cash Funds	**Unrestricted Funds**	
	2025	**2024**
	£	**£**
Bank	979	1286
Total Cash Funds	979	1286
Assets Retained for the Charity's Own use		
Musical Instruments	170	212
Equipments	3151	3939
Fixtures and Fittings	508	634
Vehicle	7680	9600
	11509	14385
Liabilities		
Accounting services	800	800

Approved by the Trustees and signed on their behalf:

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INTERNATIONAL BREAKTHROUGH MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2025

ACCOUNTING POLICIES

Basis of Accounting
These accounts have been prepared on the receipts and payments basis under the Chariteis Act.

Funds
Unrestricted funds are those which can be used at the Trustees' discretion. Restricted Funds are those whose purposes have been restricted by the donor.

Trustee Remuneration
Trustee Melusi Dube received £30000 for pastoral services
The church had 1 employee during the accounting year. All the work of the organisation was undertaken by volunteers during the financial year.
No employee earned more than £30,000 in the financial year.
The staff wages was managed through a PAYE Scheme.

Public Benefit
The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for public benefit.Details of how this is achieved are provided in the Trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

Depreciation
Depreciation is calculated at 20% reducing balance method.

Cost	Equipment	Instrument	Fittings	Vehicle	Total
01/01/2025	14925	1261	2582	15000	33768
Additions	0	0	0	0	0
31/12/2025	14925	1261	2582	15000	33768
Depreciaiton					
01/01/2025	10986	1049	1948	5400	19383
Charge	788	42	126	1920	2876
31/12/2025	11774	1091	2074	7320	22259
NBV					
31/12/2025	3151	170	508	7680	11509