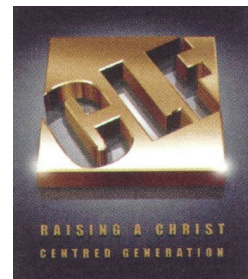


**CHRISTIAN LIFE FELLOWSHIP
(CITY FAITH MINISTRIES TRUST)**

**Statutory Financial Statements
& Trustees Report**

31st December 2023



Charity No. 1045627

Legal and Administrative Information

Trustees:	Mr Enoch Amoah Mr Philip Ankrah Mr Michael Amoah Mr Nnaemeka Umeadi Mrs Marilyn Mensah Mrs Sandra Ankrah Mr Martyn Reay Mr Emmanuel Kodua
Charity Registration No:	1045627
Principal Office:	87 Trafalgar Road Greenwich London SE10 9TS
Accountants:	Rev Olu Olasode PhD FCCA TL First Accountants & Consultants 1 Copers Cope Road Beckenham, Kent BR3 1NB
Bankers:	NatWest Bank Plc HSBC Bank Plc Barclays Bank Plc

TRUSTEES REPORT 2023

Introduction

This document has been prepared for the Trustees and members of City Faith Ministries Trust (CFMT) (aka Christian Life Fellowship (CLF) as an end of year report detailing its activities and operations throughout the year 2023, as outlined in the following information:

- Emphasis and focus - 2023
 - Main active components - 2023
 - Highlights of the year - 2023
 - Partnership organisations and ministries
 - About City Faith Ministries Trust
 - Responsibilities and functions within the Trust
-

Emphasis and focus - 2023

Continuing our theme of *IMPACT* for Christ since 2018, our emphasis for 2023 was “*Kingdom Advancing through the Holy Spirit*”. We believe that God has blessed us in order for us to impact our world with His kingdom. We sought to pursue this mandate in the same vein as we did the previous year as follows:

- As Disciples of Christ - equipping our members to be disciples of Christ
- In the community - through a focus on our immediate communities where we gather to worship every week
- To the nations - by fulfilling our global mandate of world missions

Our emphasis was pursued through our *UK corporate activities and our main active components* as outlined in this document.

Key text used for our emphasis throughout 2023 was Matthew 6:33 *But seek first the kingdom of God and His righteousness, and all these things shall be added to you.*

UK corporate activities:

- Anointed with Power Healing School from 24th to 25th February
- Anniversary weekend from 17th to 19th March
- Missions' Conference 2023 from 27th to 29th October
- Embrace on 31st December
- Community Outreach initiatives inclusive of: Christmas hampers, food bank donations, fellowship breakfasts and lunches, a BBQ and family day out

CLF Global activities and initiatives

Leadership Training took place for leaders in Sierra Leone and Kenya and five pastors from the Kenyan Church were ordained.

Christ House, CLF Ghana also initiated Apostolic Forums where leaders were gathered and empowered to do the work of ministry. The forums were also aimed at strengthening the prayer life of our leaders and igniting their passion for missions. Additionally, there were leadership development programmes throughout the year.

Projects in 2023

Ropolo (Sierra Leone)

- There was a pilot agricultural project of groundnut, pepper, and cassava. There was also an onion plantation that was not successful
- The refurbishment and construction of the church building
- The purchase of school uniforms for the pupils in the Christian Life Primary school

Marfoki (Sierra Leone)

- The Reconstruction of Marfoki church due to its dilapidated state
- Funds were raised by Omega Mission and PMission as part of their support for the church in Marfoki. The building project has reached window level, and funds are still being raised to complete the structure

Masiaka (Sierra Leone)

- The construction of the CLF church building saw the foundation stage completed, but there are not enough funds to continue further

Main active components in 2023

Church Planting

We believe Church planting to be the most effective method of obeying the Great Commission of Jesus Christ through world evangelism and the discipleship of every born-again believer within the context of a church community.

Local Churches

As of 31st December 2023, CLF Churches comprised of:

UK – 5 churches:

CLF Greenwich, CLF Life Centre (Lambeth), CLF Medway, CLF Kings House (South Woodford), and Scotland. Pastor Andrew and Genesis came to a decision to operate independently of CLF in Nov 23

Ghana – 11 churches in 3 Districts:

Central District: Moree. The other Central region branches which were under Pastor Justice are no longer CLF churches, as Ps Justice has chosen to operate independently of CLF

Accra District: Alogboshi has moved to Achimota, Kotobabi, Teacher Mante, and Kasoa (Macedonia has closed down)

Eastern District: Habitat, Afiasa, Appapam, Koforidua Magazine, Moseaso and Abomosu (Osino has closed down since the Pastor left for Gamibia and subsequently chose to operate independently of CLF)

Kenya – 4 churches:

Nairobi – Buruburu. Uthiru - Online Church and Touching Lives Youth Church.

Sierra Leone – 6 churches:

Port Loko (HQ), Marfoki, Ropolon, Tiama, Benga and Touching Lives Church. Temporal Closure of:

Kambia Makama - folded

Masiaka - No pastor

Bo-Mopalla, Bengh and Bambuibu. (Folded into house cells)

Liberia – 1 church

Polotorie (Monrovia)

India

Chennai - We have 1 church in a town called Padi. The church has found stability and grown under the leadership of Pstr Cynthia post covid. The specific outreaches to teaching young Hindi women to speak English has been successful with a number coming to faith but worshipping secretly for fear of persecution.

Andhra Pradesh – The 9 CLFI congregations are based in 9 hamlets supervised by Gospel Torch. The churches remain vibrant, and Minister Joanny Moses is now at the helm of Gospel Torch Ministries and has now assumed the role of overseeing the CLF churches.

The Gambia

The Fellowship was closed down following our missionary. Pstr Victor relocated to Kenya after a 2-year stint in The Gambia. There were difficulties in securing a meeting place and other religious groups were hostile to the presence of home fellowships. This became a challenge for members to remain. The few souls gathered have joined other churches.

Republic of South Africa (RSA) – 1 church

Fresh Start Sada

Leadership Development

CLF has a seven-stage discipleship strategy to equip our members from new believers to ordained ministers as part of our Membership Discipleship Program (MDP). This strategy is further enhanced through our Bible school (Christian Life Training Institute (CLTI), and various training initiatives and seminars as outlined below:

Christian Life Training Institute (CLTI)

CLTI is the Bible School initiative of CLF. It aims to serve our mission and vision to make disciples of Jesus Christ by equipping our members and the wider body of Christ with a Christ centred perspective to life and ministry.

CLTI offers two flagship courses – Ministerial Training Course (MTC) for the spiritually mature, and Christian Discipleship Course (CDC) for believers who desire to be equipped as Disciples of Christ. CLTI also offers other short courses in a variety of subjects and is currently established in the following countries:

- United Kingdom:
 - Ministerial Training Course
 - Christian Discipleship Course - Prayer School
- Kenya – Christian Discipleship Course

Ministries

The ministries component within CLF comprises various initiatives and services whose remit and scope of operation goes beyond the CLF family to the wider body of Christ and/or the general community within society. The following were the active ministries in 2023:

- Inside Out

A ministry to prisoners and ex-prisoners to encourage them in their spirituality; and support them in a productive alternative after prison. In 2023, BlessUp meetings resumed on a monthly basis for ex-prisoners. The process of resuming Sunday services in Belmarsh Prison began, with dates being set for 2024. (Leader: Alison Smith)

- International Christian Women's Network (ICWN)

“Women of the Watch” (WOW) is an end time ministry of ICWN, raising intercessors throughout the earth to fulfil the call of standing in the gap and operating in the roll of the watchman in these last days. WOW is playing her part in preparing the (Bride) in ushering the coming of the Lord Jesus Christ. In 2023 ICWN continued to host the annual “Women of the Watch” Weekend Prayer retreat at the Saint Columba’s House in Surrey. During the August weekend there were approximately 23 women in attendance, mostly from the different CLF churches. We met with God in such a beautiful way, hearing God’s prophetic word from Pastor Philip Ankrah and Pastor Martyn Reay. The ladies were stirred up for prayer and the call of the intercessor.” (Leader: Sheron Ankrah)

- Omega Generation

A youth ministry empowering teenagers and young adults to a radical and relevant commitment to discipleship and missions. There were few active missions in 2023 port some CLF projects. (Leader: Peter Mensah)

- Abiding In Christ (AiC)

Mission trips for women aimed at empowering them to impact their worlds using the tools of training, evangelism, and discipleship. In July 2023, we hosted a mission trip to Ghana and were joined by Rafiat Lawal from the UK. The AiC team carried out evangelism at a local mall, held workshops with teachers and pupils at a secondary school, delivered training and ministered at a hospital, took part in a community project, ministered at a local prison and at church. The team also held a Healing workshop for Ladies. In October 2023, the team also facilitated a Prison Ministry visit with Fola Oyeleye from CLF Greenwich (Leader: Marilyn Mensah).

- Neriah Nea Academy (NNA)

This Academy seeks to provide an exceptional learning environment rooted in biblical principles. (Leader: Janet Doughan).

- Daughters Of The King (DOTK)

A global CLF women’s ministry dedicated to empowering Christian women within the body of Christ. Our aim is to empower women to maximise their potential through wholehearted pursuit of God and His kingdom purpose for their lives. It also seeks to facilitate its mandate through Women’s gatherings and prayer initiatives as well as equipping women in singleness, marriage, and leadership in the church and marketplace.

During 2023 our focus for the year was to build up the fellowship and relationship amongst the women throughout CLF. We had three organised fellowship gatherings. Throughout the year each gathering would discuss singleness, marriage, and motherhood. To include our CLF churches in Africa, Ps Marilyn Mensah ran one DOTK meeting in Ghana with Sierra Leone and Kenya taking part with interactive questions and answers online. The CLF UK DOTK’s first session was held in Greenwich, the second in Medway and the 3rd a restaurant meal in Lambeth. However, the numbers of attendees throughout the year did not represent the number of ladies within our combined churches, we believe the reason for this was because of the new changes and challenges taking place within CLF in this season of transition. (Leader: Sheron Ankrah)

- Stronger Men Ministries (SMM)

A men’s ministry to empower men to be strong in spirit, strong in leadership and stronger together. In 2023 SMM had not engaged in any major corporate activity however, there has been an increasing sense of a need for more engagement in the local branches across the CLF communities. (Leader: Peter Mensah)

- MaryLayo Talks

The ministry was launched in April 2023 to support, maintain and promote good mental health and spiritual wellbeing. 24 April 2023 started: Beyond the Smile podcast. Together with guests, MaryLayo discusses issues and life events that can affect mental wellbeing. 23 episodes on topics such as bereavement, perfectionism and brain tumour recovery have been published on platforms including Apple Podcasts, Spotify, and Amazon music. On 2 April, MaryLayo Talks YouTube channel launched to facilitate healing, growth, and development through discussion on faith, social issues and mental health.

The channel focuses on personal reflections, guest interviews and devotionals. (Leader: Mary Ogungbeje)

- **Thamesmead Christian Fellowship**

A community summer program running for 4 weeks during the holidays. The scheme accommodates 100 children weekly from the ages of 4-11 years. Children enjoy a daily bible story, crafts, and games. Funding from the local authority enabled every child to receive a hot meal daily. Children and families are invited to CLF community Fun days. (Leader: Angela Colman)

Missions

The primary corporate mission's effort of CLF comes under Christian Life Mission (CLM), formerly Christian Life Ministries) in partnership with CLM Trust. CLM Trust is a registered charity committed to world evangelism, church planting, leadership development, and social action. In 2023 CLM had oversight responsibility for the following initiatives:

- Overseas Missions: CLM sponsored and/or hosted short-term missions to Ghana, Kenya, and Sierra Leone. The remit of these missions varied from strengthening churches spiritually, ministering in church services, seminars, leadership development sessions and welfare support.
- Apostolic Forum - (Kenya, Sierra Leone, Liberia, Zambia)
- Child Sponsorship: In 2023 CLM's ministry included sponsorship towards the education of approximately 50 children.
- Supporting churches and church leaders: CLM continues to provide spiritual and resource support to churches and church leaders in the UK, Ghana, Kenya, India, and Sierra Leone.

Highlights of 2023

The highlights of 2023 are those achievements and activities scheduled in 2023 within the UK that emphasised the corporate progress of CLF during that year, including:

- Prayer night which ran every Friday in the various branches
- Congregational leader's meetings
- Easter community Fun day
- Online International Pastors and Ministers & Apostolic forums. These ran throughout the year on the last Thursday of each month
- CLF Global Prayer and Fasting in March, July, and October
- Apostolic UK Forum took place in March and September
- DOTK held in February, May, June, and August.
- Mission 2023 Conference "Go" with Apostle Kingsley Gyasi.
- Christmas Hamper project supported 300 local families with food and gifts
- Embrace 2023 December 31st.

Partnership Organisations and Ministries

In addition to CLF's initiatives and activities, CLF also supported and partnered with the following organisations and church leaders as they sought to fulfil their specific mission:

- Ascension Trust and Street Pastors (Rev Les Isaac)
- Tear Fund
- Gospel Torch Mission
- Adullam Bible Mission (Bishop Tamba Mbayo in Sierra Leone)
- Alive Psalmist Inc. (Rev Peter Mensah)

- Victory International Bible School
- Spearhead Ministries (Tim Grant)

Discipleship Training and leadership development

Ephesians 4:11-12 11 “Now these are the gifts Christ gave to the church: the apostles, the prophets, the evangelists, and the pastors and teachers. 12 Their responsibility is to equip God’s people to do his work and build up the church, the body of Christ.” (NLT)

- Membership Discipleship Program (MDP) Cell Groups
- Fostering Mentoring or discipleship relationships Our weekly services geared towards this end
- Christian Life Training Institute (CLTI) - In-house Bible School

Other church and leadership activities

- Annual Apostolic Summits
 - Congregation leaders’ meetings
 - Annual Conferences and General Services
 - Anniversary Services in March and October
 - Refresh Event in July
 - Missions Month in October
 - General Celebration Services or Joint Services
 - Watch Night Services
-

About City Faith Ministries Trust

City Faith Ministries Trust (CFMT) is the charity name under which Christian Life Fellowship (CLF) is registered.

We are a nondenominational Church and a member of the Evangelical Alliance (UK).

Our Mission

CLF is a global family of Churches and ministries committed to making disciples of Jesus Christ as a Christ centred purpose driven Church. Matthew 28:18-20.

Our Vision

Our vision is to fulfil our mission to make disciples of Jesus Christ by planting and establishing local Churches in every nation as the Lord Jesus Christ leads.

We also fulfil our vision as we facilitate Church planting and leadership development in partnership with other Churches and ministries within the body of Christ in those nations.

Our core values

Our core values are those ideals we are unwilling to compromise as we fulfil our vision. They are derived from our mission and embrace the following:

- Being disciples of Jesus Christ as our central focus

- Loving God wholeheartedly
- Serving people unconditionally
- Healthy family lifestyles
- Servanthood and kindness
- Commitment to biblical truth and discipleship
- Personal accountability and responsibility
- Evangelism and missions oriented
- A worshipping and prayerful community
- The pursuit of God's kingdom as first priority

Our Strategy

Our strategy speaks to us of how we pursue and fulfil our vision through a commitment to the following:

- Strengthen our present works and identify and raise/train new missionaries
- Mission trips: this includes leadership development, church planting, social action assignments etc. for each mission
- Child sponsorship: These are projects based in Ghana, Sierra Leone, and Kenya
- Humanitarian relief: These are initiatives that aim to alleviate poverty in local communities where our churches are based in third world countries. Projects vary from micro financing of businesses to supporting church leaders and their families.
- The teaching and preaching of the word of God
- Fellowship of believers in Cell (Discipleship) groups
- Communion around the Lord's Table
- Prayer
- Evangelism and world missions
- Planting and establishing local Churches
- Membership Discipleship Program (MDP) including CLTI - being rigorous and intentional in how we develop our members over a seven-stage process:

Stage 1 – New Believers Course

Stage 2 – New Members Orientation Course

Stage 3 – Spiritual Maturity Course (also Christian Discipleship Course)

Stage 4 – Ministry Orientation for Church Workers

Stage 5 – Leadership Orientation course

Stage 6 – Ministerial Training course

Stage 7 – Ordination Process

Every CLF Church should endeavour to ensure that each stage of discipleship is being expressed within the life of their local congregation

Responsibilities and functions within the Trust

City Faith Ministries Trust (CFMT) functions as the umbrella charity responsible for CLF's Head office, corporate initiatives, new ministry initiatives outside of a local Church covering, new authorised Church plants and any CLF Church without its own charitable or CIO status.

These responsibilities are further administered under the leadership of CLF's Global Executive Board (General Presbytery) and CFMT Board of Trustees, and involve the following:

- Oversight of CLF's mission, vision strategy, doctrinal and lifestyle statements
- Corporate events in UK and worldwide
- Publications and media that relate to CLF UK and worldwide

- Existing CLF buildings in the UK
- Churches and ministries without their own legal bodies. These however should not be financially reliant on CFMT Central Funds
- Corporate missions initiatives sanctioned through CFMT
- Ordination and apostolic cover for all CLF ordained ministers
- CLTI (Bible School) worldwide
- Spiritual oversight of CLM Trust (Mission's arm) which has its own charitable status and board of Trustees
- International Council of CLF Elders as at 31st December 2023. This body of elders are representatives of nations and regions overseen by CLF ordained ministers currently consisting of:
 - Kwame John Dompheh (General Overseer)
 - Philip Ankrah (Regional Overseer – UK, The Gambia, India, and RSA)
 - Peter Mensah (Regional Overseer – Sierra Leone, Kenya, and Liberia)
 - Enoch Amoah (Regional & National Overseer – Ghana)
 - Martyn Reay (National Overseer – RSA)
 - Obediah Alusine Kanu (National Overseer – Sierra Leone)
 - Evans Koomson Kwarteng (National Overseer – Kenya)
 - Carlton Lavally (National Overseer – Liberia)

CFMT seeks to raise its financial support through:

- The generosity of CLF members, the body of Christ in general, and the wider public at large
- A recommended 10% of tithes from local Churches in the UK
- Income generated through corporate events, CLF initiatives including publications, media, CLTI, and overseas missions initiatives
- Other legitimate legal avenues that do not conflict with our values or constitution

Monies raised will go towards providing financial support required to administer the CFMT responsibilities outlined above.

Benefits to being part of the CLF family of Churches and Ministries

CLF exists to fulfil the Great Commission and see the body of Christ worldwide built up. Being part of this family of churches and ministries enables a unique access to the following benefits:

- Apostolic oversight and covering to all CLF ordained ministers
- Partnership with a global family of Churches and ministries
- Ordination and certification for Church leaders
- Access to heavily discounted Bible School courses for CLF ordained Church leaders
- Access to heavily discounted CLF publications and media resources for CLF ordained Church leaders
- Pastoral oversight for all CLF ministers
- Leadership development and training courses at highly discounted rates for all CLF members
- Corporate initiatives that empower Church members to fulfil their unique God ordained destinies
- Access to missionary support and oversight through CLM Trust (CLF's mission's arm) for CLF Churches and ministries
- Access to grants to assist in Church planting and ministry support. Please note that these funds are limited to a first come first serve basis
- Provision of retirement benefits for full time ordained ministers

CLF's Global Structure and Governance

All CLF Churches and ministries are responsible for their own legal, financial and administrative affairs.

However, CLF has a constitution that acts as a guide and governing document for all our Churches and ministries.

CLF Churches and ministries are interdependent, autonomous, and self-governing churches and ministries, under the apostolic oversight of the CLF Global Executive (Presbytery).

CLF Global Executive (Presbytery):

- Kwame John Dompseh (General Overseer)
- Philip Ankrah (Regional Overseer – UK, India, The Gambia, and RSA)
- Enoch Amoah (Regional Overseer – Ghana)
- Peter Mensah (Regional Overseer – Sierra Leone, Liberia, and Kenya)
- Tim Grant (Spearhead Ministries)

The Global Executive (Presbytery) administers its apostolic responsibilities through the charity, City Faith Ministries Trust (CFMT) which acts as the legal body responsible for CLF UK and Global administrative initiatives and finances.

The Global Executive (Presbytery) is legally and financially accountable to CFMT Trustee Board, which is responsible for the legal, administrative and financial affairs of City Faith Ministries Trust (CFMT). The Trust Board currently consists of:

- Michael Amoah (Chair of Trustees)
- Meka Umeadi (Vice Chair / Treasurer)
- Marilyn Mensah (Trustee (CLM Trust))
- Enoch Amoah (Trustee)
- Sandra Ankrah (Trustee)
- Philip Ankrah (Trustee)
- Kwabena Kodua (Trustee)
- Martyn Reay (Trustee)
- John Dompseh (Ex Officio Trustee (Executive))

The CFMT Trustee Board is spiritually accountable to the apostolic oversight of CLF Global Executive (Presbytery). Further information about CFMT and CLF is detailed in CLF's constitution.



..... (Trustee /Treasurer)

11th April 2024

..... Date

INDEPENDENT EXAMINER'S REPORT

I report to the trustees on my examination of the accounts of the City Faith Ministries Trust (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I am qualified to undertake the examination by being a qualified member of the Chartered Association of Certified Accountants (ACCA) and Fellow of the Association (FCCA).

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Dr Olu Olasode FCCA
Chartered Certified Accountant
TL First Accountants Limited
TL First Limited

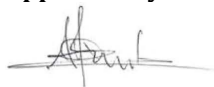
Date: 30 July 2024

STATEMENT OF FINANCIAL ACTIVITIES	2023	2023	2023	2022
	Restricted	Unrestricted	Total	Total
	£	£	£	£
INCOMING RESOURCES				
Grants and Donations (incl. Gift Aid Received)		309,862	309,862	335,906
Investment income		-	-	-
Other Incoming Resources		27,292	27,291	11,277
Bank Interest		169	169	-
Total Incoming Resources		337,323	337,323	347,183
RESOURCES EXPENDED				
Costs of Activities in Furtherance of the Company's Objects				
Charitable Activities		262,926	262,926	321,456
Governance Costs		23,116	23,116	468
Total Resources Expended		286,042	286,042	321,924
Net Incoming / (Outgoing) Resources		51,281	51,281	25,259
Total Funds Brought Forward		624,662	624,662	533,582
Reserves Adjustments		5,147	5,147	1,917
Total Funds Carried Forward		681,090	681,090	560,758

There were no recognised gains or losses for the year, other than those included in the Statement of Financial Activities.

BALANCE SHEET	2023	2023	2022	2022
	£	£	£	£
FIXED ASSETS (Note 5)		264,916		264,448
CURRENT ASSETS				
Debtors	3,033		-	
Cash and Bank	446,114		383,132	
CURRENT LIABILITIES				
Creditors - within one year (Note 7)	(32,987)		(22,918)	
NET CURRENT ASSETS				360,214
Creditors – Not within one year (note 8)		0		0
NET ASSETS		681,090		624,662
CAPITAL AND RESERVES				
Designated Funds		102,070		
Unrestricted Funds		527,739		560,758
Reserves		51,281		63,904
NET ASSETS		681,090		624,662

Approved by the Board of Trustees on 11th April 2024 and signed on their behalf



Trustee

NOTES TO THE FINANCIAL STATEMENTS

1. BASIS OF PREPARATION

1.1. Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2. Going Concern

The charity is a going concern, and the accounts have been prepared on a going concern basis.

1.3. Change of accounting policy

There is no change of accounting policy during the period.

1.4. Changes to accounting estimates

There is no change to accounting estimates during the period

1.5. Material prior year adjustments

There are no material prior year adjustments during the period.

2. ACCOUNTING POLICIES

2.1. Income

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability.
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> <p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as</p>

	entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.
Government grants	The charity has received government grants in the reporting period
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>
Donated services and facilities	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties, and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.2. Expenditure and Liabilities

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	<p>Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.</p> <p>Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.</p>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for	A liability is measured on recognition at its historical cost and then

liabilities	subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.3. Expenditure and Liabilities

Tangible fixed assets for use by charity	These are valued at cost and capitalised if they can be used for more than one year, and cost at least £1,000
---	---

The charge for depreciation is calculated to write off the cost of the fixed assets over their useful lives on the following bases:

Office & Musical Equipment	25% on the reducing balance
Furniture & fittings	25% on the reducing balance
Motor Vehicles	25% on the reducing balance
Freehold Office	1% on the Straight Line Method

Assets are depreciated from the time at which they are brought into use.

Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5
--------------------------------	---

They are valued at cost.

Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical, or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.
------------------------	---

They are valued at cost.

Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.
--------------------	---

Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.
------------------------------------	--

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**Current asset
investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

They are valued at fair value except where they qualify as basic financial instruments.

3. GRANTS & DONATIONS

	2023	2023	2023	2022
	Restricted	Unrestricted	Total	Total
	£	£	£	£
Donation (incl. Gift Aid Received)	-	276,250	276,250	335,906
Gift Aid Accrued	-	-	-	-
Designated Building Fund		610	610	
Contributions from Affiliates		22,059	22,059	
Income from Missions		10,943	10,943	
Other Grants and Donations				-
	-	309,862	309,862	335,906

4. RESOURCES EXPENDED

Analysis of Resources Expended	Cost of Charitable Activities	Governance Cost	Total 2023	Total 2022
Direct Costs:				
Services & Events	80,864		80,864	30,373
Departmental /Project Support	28,595		28,595	59,554
Evangelism & Missions	31,740		31,740	40,134
Staff Costs	105,384		105,384	142,522
	246,393		246,393	272,584
Indirect Costs:				
Office and Admin Costs	16,533		16,533	48,872
Governance Cost		23,116	23,116	468
	16,533	23,116	39,649	49,340
Total Resources Expended	262,926	23,116	286,042	321,924

5. FIXED ASSETS

	Freehold Office	Furniture & Fittings	Mus./Office Equipment	Motor Vehicle	Total
	£	£	£	£	£
COST					
At 1 January 2023	301,742	11,485	105,687	12,151	431,065
Additions					
Disposals					
At 31 December 2023	301,742	11,485	105,687	12,151	431,065
DEPRECIATION					
Accumulated Depreciation					
Charge for the year	36,826	11,485	105,687	12,151	166,617
At 31 December 2023	36,826	11,485	105,687	12,151	166,617
NET BOOK VALUE					
At 31 December 2023	264,916	0	0	0	264,916
At 31 December 2022	264,916	0	0	0	264,916

6. DEBTORS

	2023	2022
	£	£
Staff Advances	3,033	

7. CREDITORS - falling due within one year

	2023	2022
	£	£
Other Creditors & Accruals	33,010	20,316
Credit Cards	(23)	2,602
	32,987	22,918

8. CASH AND BANK BALANCES AT 31.12.2023

	£
Total Cash at bank and in hand	£446,114.59